

**Estimated Impact on Net Property Tax**

**Current Law**

**2008 Only: Additional \$620 M in Homestead Credits [In Addition to \$250 M Appropriated in HEA 1001 (2007) ]**

**2009+: Eliminate Levies For State Fair & Forestry, School General Fund, Pre-School Special Ed, Pre-1977 Public Safety Pensions,**

**Fam & Child, Children's Psych. Res. Trtmnt, Med Asst to Wards, Children with Spec. Health Care Needs, and HCI**

**2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; Replace With Homestead Credit = \$140 M in 2009, \$80 M in 2010**

**2009+: Standard Deduction = \$45,000 up to 60% of AV**

**2009+: Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000**

**2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion**

**2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion**

**2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year**

Property Type	Net Tax					Circuit Breaker		
	2007^	2008^	2009^	2010 Est	2011 Est	2009^	2010 Est	2011 Est
Homesteads ^^ (Includes Low Income Elderly)	2,207,732,891 *	1,780,105,097	1,819,217,511	1,750,351,749	1,805,851,350	9,949,447	110,914,051	138,706,458
Other Residential (1 to 3 units)	937,848,030	935,105,441	848,873,878	780,836,330	782,488,673	77,902,108	153,498,274	152,622,714
Commercial Apartments (4 or more units)	303,077,118	287,281,118	274,573,486	236,740,386	235,952,268	20,143,475	58,132,388	57,611,977
Ag-Business Real (Includes Farmland)	311,745,224	366,140,639	344,431,437	361,333,882	383,699,539	983,112	3,850,658	3,605,671
Other Real (Includes Commercial, Industrial, Mobile Home Land, Long Term Care Facilities)	1,679,864,628	1,795,890,618	1,836,151,326	1,793,827,904	1,787,334,388	41,320,565	86,029,481	84,478,615
Personal Property	988,122,639	994,965,507	923,153,868	894,729,253	899,104,098	27,348,819	52,448,694	51,671,799
<b>Total</b>	<b>6,428,390,530</b>	<b>6,159,488,420</b>	<b>6,046,401,506</b>	<b>5,817,819,504</b>	<b>5,894,430,316</b>	<b>177,647,525</b>	<b>464,873,546</b>	<b>488,697,234</b>

Property Type	Year-Over-Year Change					2008 Net Tax Compared to Pre-Rebate 2007 Bills	2010 Net Tax Compared to Pre-Rebate 2007 Bills
	2007* to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2007 to 2010 #		
Homesteads ^^ (Includes Low Income Elderly)	-19.4%	2.2%	-3.8%	-0.7%	-20.7%	-29.0%	-30.2%
Other Residential (1 to 3 units)	-0.3%	-9.2%	-8.0%	0.2%	-16.7%		
Commercial Apartments (4 or more units)	-5.2%	-4.4%	-13.8%	-0.3%	-21.9%		
Ag-Business Real (Includes Farmland)	17.4%	-5.9%	4.9%	6.2%	15.9%		
Other Real (Includes Commercial, Industrial, Mobile Home Land, Long Term Care Facilities)	6.9%	2.2%	-2.3%	-0.4%	6.8%		
Personal Property	0.7%	-7.2%	-3.1%	0.5%	-9.5%		
<b>Total</b>	<b>-8.7%</b>	<b>-1.6%</b>	<b>-4.1%</b>	<b>1.3%</b>	<b>-12.6%</b>		

\* 2007 Net Tax is net of the \$300 M homestead rebate passed in HEA 1001 (2007). The 2007 to 2008 comparison of net tax is based on the net tax amount for 2007 after rebates.

# This column shows the estimated overall change from 2007 net tax bills to 2010 which illustrates the full effect of HEA 1001(2008) when fully implemented.

^ Estimates were used in all years for LaPorte and Porter Counties, and in 2009 for Brown, Clinton, Madison, Wayne, and White Counties.

^^ The Homestead category includes (1) The entire single family home parcel if a standard deduction is present, (2) Mobile home homesteads, and (3) The homestead-qualified portion of other property types.



Potential Circuit Breaker Tax Credits

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2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion

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2009 Circuit Breaker Credits (^ Denotes County Reported Amounts From Parcel-Level Data. Others are Estimates)

Cnty	County	Low Income										Total
		Homesteads	Elderly Homesteads	Other Res	Apart-ments	Long Term Care	Mob Home Land	Farmland	Agri-Business	Other Real	Personal Property	
01	Adams ^	3,257	5,426	214,685	822	2,431	0	1,688	600	3,365	1,517	233,791
02	Allen ^	41,779	193,839	2,839,249	1,404,465	160,334	8,872	5,681	5,139	100,867	32,052	4,792,277
03	Bartholomew ^	1,192	46,087	24,201	0	0	0	2,755	1,022	5,061	263	80,582
04	Benton ^	494	956	47,381	6,134	3,602	0	936	143	1,782	12	61,441
05	Blackford ^	4,995	11,925	306,426	61,125	26,454	9,166	1,628	625	27,146	7,619	457,110
06	Boone ^	0	3,657	0	0	0	0	0	0	0	0	3,657
07	Brown ^	0	1	0	0	0	0	0	0	0	0	1
08	Carroll ^	12,844	1,020	153,243	61	0	0	3,678	3,680	4,214	853	179,593
09	Cass ^	39,106	18,967	1,385,615	144,830	116,809	1,324	7,999	2,416	1,063,309	428,382	3,208,756
10	Clark ^	4,137	71,611	180,080	990	0	0	25	0	13,937	0	270,780
11	Clay ^	1,151	20,626	126,176	0	0	137	526	10	4,226	874	153,726
12	Clinton	0	19	53,811	11,603	3,667	2,911	3,680	0	0	0	75,691
13	Crawford ^	6,203	1,119	120,029	0	3,046	0	28,291	76,472	4,517	3,637	243,312
14	Daviess ^	56,626	16,259	640,608	137,018	73,803	7,139	402	762	137,772	35,710	1,106,099
15	Dearborn ^	0	0	0	0	0	0	0	0	0	0	0
16	Decatur ^	0	854	0	0	0	0	0	0	0	0	854
17	DeKalb ^	243	6,646	46,303	5,459	0	2,023	538	502	163	365	62,242
18	Delaware ^	111,512	6,383	5,144,680	2,324,515	340,199	56,984	20,120	10,773	3,480,129	1,131,513	12,626,807
19	Dubois ^	634	3,843	144	0	0	0	0	0	0	1	4,623
20	Elkhart ^	121,436	26,800	1,614,372	1,091,711	93,787	8,588	3,465	4,754	270,717	106,052	3,341,681
21	Fayette ^	1,731	41,288	613,512	6,676	21,801	1,299	2,706	1,430	21,450	2,711	714,605
22	Floyd ^	784	10,812	0	0	0	0	0	0	0	0	11,596
23	Fountain ^	4,318	1,790	13,732	570	1,531	0	9	3	685	0	22,637
24	Franklin ^	189	2,089	0	0	0	0	0	0	0	0	2,278
25	Fulton ^	0	475	5,499	1,030	0	0	178	32	92	48	7,354
26	Gibson ^	3,095	9,060	262,435	76	25,170	265	2,795	1,624	4,848	7,329	316,697
27	Grant ^	15,653	19,590	1,334,283	283,645	200,929	28,931	4,420	979	434,430	15,349	2,338,208
28	Greene ^	46,912	2,975	223,474	11,113	0	1,635	30,119	69,507	2,505	6,842	395,082
29	Hamilton	135,617	8,224	37,996	4,804	2,599	442	1,538	0	0	0	191,220
30	Hancock ^	15,865	4,631	167,844	0	0	0	3,501	1,869	4,602	31	198,343
31	Harrison ^	251	5,790	8,973	0	0	0	160	249	385	219	16,026
32	Hendricks ^	11,253	4,823	623,583	1,019	0	871	7,171	3,208	18,924	796	671,646
33	Henry ^	26,885	0	155,010	33,211	0	2,857	16	242	178,659	1,630	398,510
34	Howard ^	3,628	304	686,393	273,521	6,338	454	2,547	1,189	20,006	7,429	1,001,809
35	Huntington ^	11,803	36,708	371,198	70,015	14,943	2,494	3,930	309	34,307	8,548	554,255
36	Jackson ^	422	4,397	6,995	0	0	31	47	109	67	750	12,817
37	Jasper ^	0	3,488	0	0	0	0	0	0	0	0	3,487
38	Jay ^	153	676	109	0	0	0	2,008	382	698	0	4,025
39	Jefferson ^	293	3,405	33,245	380	0	54	7	189	995	100	38,666
40	Jennings ^	4,172	4,756	145,946	1,764	12,182	283	168	33	10,458	3,330	183,092
41	Johnson	39,327	4,511	1,413,233	411,656	54,432	76,489	20,332	0	0	0	2,019,980
42	Knox	69,398	81,120	997,047	245,243	42,304	5,966	915	42	94,122	36,245	1,572,402
43	Kosciusko ^	0	23,674	3,754	0	0	24	335	0	707	43	28,536
44	LaGrange ^	79	2,644	2,801	820	0	264	92	71	30	343	7,142
45	Lake ^	3,197,829	101,014	21,748,838	5,123,937	313,004	68,803	176	1,653	19,204,962	20,575,682	70,335,897

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46	LaPorte	41,624	697,059	555,965	107,485	27,774	16,492	8,757	0	0	0	1,455,156
47	Lawrence ^	92,077	15,145	1,028,241	171,115	131,606	2,525	23,837	39,143	114,449	50,052	1,668,191
48	Madison	591,897	258,125	7,492,898	1,510,925	476,252	314,497	209,588	41,365	4,902,000	2,130,203	17,927,750
49	Marion ^	1,046,340	46,496	9,993,966	4,741,959	248,419	142,949	67,046	108,288	1,236,675	415,718	18,047,856
50	Marshall ^	2,422	7,633	70,637	15,914	6,207	5,093	665	427	2,557	2,734	114,291
51	Martin ^	2,862	618	22,520	1,448	0	128	2,533	114	1,254	1,232	32,709
52	Miami ^	3,544	0	361,428	1,857	0	88	525	87	2,888	5,840	376,257
53	Monroe ^	2,955	7,481	0	0	0	0	0	0	0	0	10,435
54	Montgomery	0	3	202,041	96,488	13,458	4,487	607	0	0	0	317,084
55	Morgan ^	196	19,197	0	0	0	0	0	0	0	0	19,393
56	Newton ^	2,970	5,190	29,968	414	0	1	614	367	1,670	0	41,196
57	Noble ^	1,358	7,506	100,264	6,861	0	1,809	657	17	8,018	844	127,334
58	Ohio ^	0	316	0	0	0	0	0	0	0	0	316
59	Orange ^	10	5,224	0	0	0	0	0	0	0	0	5,234
60	Owen ^	4,113	1,883	16,836	2,859	2,565	746	28	0	0	937	29,969
61	Parke ^	941	3,682	0	0	0	0	0	0	0	0	4,624
62	Perry ^	25,642	4,255	181,991	270	0	327	1,504	397	14,672	1,422	230,481
63	Pike ^	1,368	3,817	101,074	0	216	0	41	136	1,236	890	108,779
64	Porter ^	56	0	105,208	21,775	0	7,558	207	0	0	0	134,804
65	Posey ^	30,959	585	83,806	20,727	612	17	369	136	6,148	736	144,096
66	Pulaski ^	0	0	0	0	0	0	0	0	0	0	0
67	Putnam ^	0	301	0	0	0	0	0	0	0	0	301
68	Randolph ^	22,585	8,880	681,535	37,173	16,926	9,236	2,247	6,208	301,519	72,615	1,158,924
69	Ripley ^	0	4,673	0	0	0	0	0	0	0	0	4,673
70	Rush ^	27,576	32,238	450,693	11,746	71,376	980	2,765	274	134,017	38,738	770,402
71	St. Joseph ^	692,385	16,826	8,922,916	826,469	51,002	7,255	22,737	15,657	4,826,738	1,967,086	17,349,071
72	Scott ^	28,047	4,332	99,820	783	0	670	923	1,127	995	2,625	139,323
73	Shelby ^	3,752	4,454	8,804	0	0	0	1,140	138	0	0	18,289
74	Spencer ^	59	1,321	41,079	0	1,336	19	266	0	999	1,136	46,215
75	Starke ^	119	89	10,936	0	0	0	28	0	82	0	11,255
76	Steuben ^	0	1,896	0	0	0	0	0	0	0	0	1,896
77	Sullivan ^	5,469	1,602	211,683	1,473	700	3,132	174	1,948	21,670	4,833	252,684
78	Switzerland ^	54	4,461	0	0	0	0	0	0	0	0	4,515
79	Tiptecanoe ^	1,962	3,443	811	91	419	0	0	13	0	2	6,740
80	Tipton ^	690	16,433	153,239	24,001	0	15,049	469	7	16,495	4,284	230,668
81	Union ^	8,802	71	105,138	0	0	0	0	0	5,133	402	119,547
82	Vanderburgh ^	35,847	18,278	600,132	1,835	15,339	33	50	143	35,666	364	707,689
83	Vermillion ^	66,650	900	156,149	331	0	20	50	3,148	1,563	861	229,671
84	Vigo ^	532,653	145,382	2,907,167	672,203	94,433	1,310	28,188	15,762	881,579	212,201	5,490,881
85	Wabash ^	791	0	55,866	50	1,114	137	54	87	1,460	139	59,698
86	Warren ^	2,115	0	0	0	0	0	0	0	0	0	2,115
87	Warrick ^	48,217	384	189,011	475	27,822	174	1,455	87	3,580	3,190	274,395
88	Washington ^	7,711	4,356	178,255	5	0	0	429	1,804	9,998	9,320	211,878
89	Wayne	54,736	374,051	1,025,611	208,469	81,516	19,464	12,377	1,293	6,066	4,129	1,787,712
90	Wells ^	8	484	0	0	0	0	0	0	0	0	492
91	White	72	6,250	0	0	0	0	0	0	0	0	6,322
92	Whitley ^	9,496	3,447	3,518	62	0	265	0	4	79	11	16,882
		7,396,395	2,553,052	77,902,108	20,143,475	2,788,458	842,764	554,918	428,194	37,689,343	27,348,819	177,647,525

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2010 Circuit Breaker Credit ESTIMATES

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		Homesteads	Elderly Homesteads	Other Res	Apart-ments	Long Term Care	Mob Home Land	Farmland	Agri-Business	Other Real	Personal Property	
01	Adams	275,555	23,750	543,685	241,083	9,174	13,612	23,291	1	15,331	1,752	1,147,234
02	Allen	8,501,444	820,380	7,486,233	5,193,127	714,666	328,831	68,583	4	133,989	16,202	23,263,459
03	Bartholomew	887,340	249,933	605,372	248,302	44,383	8,115	10,217	457	70,458	15,126	2,139,703
04	Benton	25,626	34,059	187,934	23,606	8,597	143	4,722	0	0	0	284,687
05	Blackford	132,543	17,266	474,939	109,756	53,878	24,143	67,538	255	219,867	87,523	1,187,708
06	Boone	1,718,157	5,442	179,603	74,824	16,284	6,223	8,467	0	0	0	2,009,000
07	Brown	0	8,966	0	0	0	0	0	0	0	0	8,966
08	Carroll	79,673	7,887	264,981	31,050	0	5,945	8,972	757	73,842	20,528	493,635
09	Cass	223,781	43,061	2,018,606	452,002	126,721	12,748	127,404	160	1,829,395	863,735	5,697,613
10	Clark	67,447	122,711	1,135,273	473,130	85,442	31,292	6,017	0	0	0	1,921,312
11	Clay	66,062	143,246	370,337	70,061	7,829	1,833	2,346	0	0	0	661,714
12	Clinton	2,115	26,829	539,699	116,093	7,865	6,160	8,110	110	19,779	7,646	734,406
13	Crawford	81,438	24,071	439,938	19,070	8,937	0	324,712	632	37,188	11,738	947,724
14	Daviess	458,317	14,156	1,037,333	227,124	112,536	17,392	36,941	556	492,612	106,728	2,503,695
15	Dearborn	161,624	36,105	248,430	55,869	7,314	3,284	3,803	0	0	0	516,429
16	Decatur	0	14,034	0	0	0	0	0	0	0	0	14,034
17	DeKalb	425	26,514	374,698	112,954	18,327	32,861	9,059	0	3	2	574,843
18	Delaware	1,748,093	11,646	8,077,797	3,399,694	511,282	260,961	192,250	5,129	7,912,744	2,986,380	25,105,976
19	Dubois	514,015	20,266	354,933	79,723	21,117	4,806	6,824	0	0	0	1,001,684
20	Elkhart	3,557,679	331,392	3,871,394	2,381,898	221,867	325,538	24,922	1,941	653,966	138,914	11,509,511
21	Fayette	72,220	227,420	594,189	138,160	60,105	12,830	11,779	1,432	1,388,464	546,158	3,052,757
22	Floyd	39,902	60,385	408,881	148,459	17,850	3,374	264	0	0	0	679,115
23	Fountain	23,543	9,805	212,805	12,377	13,490	5,657	809	0	0	0	278,486
24	Franklin	2,628	22,038	0	0	0	0	0	0	0	0	24,666
25	Fulton	0	11,044	56,329	5,289	0	1,157	883	0	0	0	74,702
26	Gibson	193,458	23,805	547,768	204,491	52,626	9,325	8,167	17	20,508	8,882	1,069,047
27	Grant	10,590	343	34,675	0	347,730	86,104	72,705	257	774,905	165,882	1,493,191
28	Greene	201,249	30,440	479,808	37,630	2,731	14,187	163,264	0	13,357	6,845	949,511
29	Hamilton	9,691,878	39,074	2,932,281	923,240	68,420	52,863	77,016	0	0	0	13,784,772
30	Hancock	1,646,101	6,265	1,106,764	289,266	39,888	8,738	51,023	0	0	0	3,148,045
31	Harrison	5,426	43,666	19,336	0	0	0	769	0	0	0	69,197
32	Hendricks	4,473,969	62,832	3,027,674	1,205,743	86,930	51,264	135,138	0	0	0	9,043,550
33	Henry	255,309	26,703	1,900,590	408,134	7,668	41,428	64,230	161	775,536	317,166	3,796,925
34	Howard	2,557	119,376	2,411,279	878,189	254,956	64,960	67,433	0	80,202	8,778	3,887,730
35	Huntington	403,933	199,284	808,944	180,286	41,815	33,284	9,220	1,035	1,053,920	310,756	3,042,477
36	Jackson	806	27,787	77,797	27,451	2,950	4,041	18,619	0	0	0	159,451
37	Jasper	23	11,310	0	0	0	0	0	0	0	0	11,333
38	Jay	893	8,576	75,814	9,754	5,183	5,961	7,246	2	19,762	15,942	149,133
39	Jefferson	333,257	32,924	343,648	142,064	12,002	5,821	926	0	0	0	870,642
40	Jennings	104,399	49,161	351,094	82,390	29,228	17,358	499	0	0	0	634,129
41	Johnson	2,452,246	69,527	3,181,346	972,730	101,566	172,643	143,992	909	522,832	147,369	7,765,160
42	Knox	667,257	95,236	1,582,692	377,622	68,888	9,184	20,168	90	875,837	308,034	4,005,008
43	Kosciusko	254,774	109,210	288,369	163,823	45,936	9,610	3,414	0	0	0	875,136
44	LaGrange	3,286	8,036	71,330	25,844	2,033	3,970	1,490	0	0	0	115,989
45	Lake	14,181,688	167,844	31,473,239	8,255,302	436,673	364,043	17,131	0	34,168,348	36,454,352	125,518,620

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2010 Circuit Breaker Credit ESTIMATES

		Low Income										
Cnty	County	Homesteads	Elderly Homesteads	Other Res	Apart- ments	Long Term Care	Mob Home Land	Farmland	Agri- Business	Other Real	Personal Property	Total
46	LaPorte	1,413,755	782,507	3,440,954	526,966	121,053	68,730	28,503	0	0	0	6,382,468
47	Lawrence	518,760	14,538	1,235,431	213,877	158,629	15,962	115,345	3,640	380,394	115,117	2,771,693
48	Madison	3,905,007	357,033	8,410,573	1,624,409	511,453	345,801	458,909	46,012	5,453,261	2,390,048	23,502,506
49	Marion	30,625,776	576,498	26,711,204	15,527,525	865,319	646,485	561,379	36,298	5,288,520	2,396,220	83,235,224
50	Marshall	193,739	72,869	412,548	166,499	54,555	25,228	5,956	0	0	0	931,394
51	Martin	13,550	7,641	59,829	8,699	3,994	1,688	6,510	14	12,297	4,866	119,088
52	Miami	9,184	17,920	676,192	75,976	179,723	61,825	10,033	167	377,060	150,274	1,558,354
53	Monroe	15,652	63,898	2,311	1,095	0	48	34	0	0	0	83,038
54	Montgomery	7	7,945	564,183	256,782	45,930	13,794	4,461	0	0	0	893,102
55	Morgan	1,067	50,101	0	0	0	0	0	0	0	0	51,168
56	Newton	15,999	33,969	127,003	11,072	0	200	3,662	8	6,443	1,354	199,710
57	Noble	9,737	10,694	464,808	163,618	43,010	31,115	7,266	3	44,669	30,959	805,879
58	Ohio	490	20,840	0	0	0	0	0	0	0	0	21,330
59	Orange	5,463	39,693	10,017	1,617	0	0	62	0	0	0	56,852
60	Owen	56,848	36,480	186,141	23,311	19,291	5,102	23,705	0	0	0	350,878
61	Parke	259	3,537	27,941	555	0	456	280	0	0	0	33,028
62	Perry	111,982	19,203	416,624	55,017	52,044	3,182	3,538	926	35,966	6,965	705,447
63	Pike	34,846	46,502	150,687	51,749	12,865	1,902	85,159	211	35,157	11,060	430,138
64	Porter	251,449	100,931	2,135,277	797,602	57,712	66,227	53,361	0	0	0	3,462,559
65	Posey	132,150	12,869	314,286	69,673	8,942	5,825	2,096	0	0	0	545,841
66	Pulaski	16	2,228	4,114	48	0	0	70	0	0	0	6,476
67	Putnam	0	19,387	22,102	3,749	420	0	1,164	0	0	0	46,822
68	Randolph	192,012	146,212	1,051,829	115,171	75,513	20,330	13,701	2,974	565,108	187,552	2,370,402
69	Ripley	0	15,308	2,273	91	0	0	999	0	0	0	18,671
70	Rush	31,203	38,550	630,961	83,572	100,309	6,609	5,556	219	410,435	104,782	1,412,196
71	St. Joseph	4,053,736	42,933	10,469,317	5,193,406	266,497	68,341	41,047	4,810	6,743,625	2,941,219	29,824,931
72	Scott	14,685	33,605	441,058	131,721	18,910	35,045	42,103	13	871	202	718,213
73	Shelby	116,653	1,713	246,785	70,517	32,569	12,304	6,138	0	927	340	487,946
74	Spencer	16,851	25,821	122,288	5,575	4,658	3,799	1,865	0	0	0	180,857
75	Starke	4,023	11,884	150,835	24,816	6,744	108	3,587	0	0	0	201,997
76	Steuben	5,187	10,175	8,294	0	0	0	0	0	0	0	23,656
77	Sullivan	52,029	31,921	449,543	27,455	15,312	5,648	147,871	224	107,843	62,235	900,081
78	Switzerland	2,852	25,122	0	0	0	0	0	0	0	0	27,974
79	Tippecanoe	73,825	11,400	1,299,899	1,075,083	57,218	14,691	4,047	0	0	0	2,536,163
80	Tipton	71,957	39,421	343,972	49,070	9,571	29,603	1,660	0	89,672	43,070	677,996
81	Union	67,714	6,864	207,466	41,463	10,199	990	9,776	457	34,639	14,458	394,026
82	Vanderburgh	1,446,140	980,531	3,988,188	1,905,037	164,767	31,011	3,383	0	0	0	8,519,057
83	Vermillion	117,472	10,193	369,389	34,550	46,977	1,737	63,745	447	43,223	19,664	707,397
84	Vigo	3,393,395	466,200	4,625,736	1,240,346	247,556	10,901	63,900	8,278	4,042,663	1,346,785	15,445,760
85	Wabash	110	177,074	34	0	18,209	4,722	4,830	0	0	0	204,979
86	Warren	1,980	8,767	17,392	2,184	244	0	154	0	0	0	30,721
87	Warrick	246,193	61,295	342,785	64,433	59,272	20,010	3,024	341	80,845	23,416	901,614
88	Washington	55,593	19,108	370,268	95,669	33,629	14,234	19,456	534	46,139	9,888	664,518
89	Wayne	1,739,059	376,632	2,479,337	514,677	228,166	50,185	103,895	5,661	148,429	41,782	5,687,823
90	Wells	96	871	15,837	3,375	11,873	349	658	0	0	0	33,059
91	White	31,657	15,662	166,470	33,473	9,933	2,851	1,175	0	0	0	261,221
92	Whitley	27,965	14,852	128,256	43,255	1,862	9,908	1,090	0	0	0	227,188
		102,600,849	8,313,202	153,498,274	58,132,388	7,229,815	3,698,635	3,725,516	125,142	75,101,031	52,448,694	464,873,546

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2011 Circuit Breaker Credit ESTIMATES

Cnty	County	Low Income										Total
		Homesteads	Elderly Homesteads	Other Res	Apart-ments	Long Term Care	Mob Home Land	Farmland	Agri-Business	Other Real	Personal Property	
01	Adams	355,059	44,936	532,929	235,653	8,927	13,278	11,639	0	0	0	1,202,421
02	Allen	11,206,033	1,091,337	7,644,298	5,279,986	734,613	333,734	65,747	4	132,615	16,188	26,504,555
03	Bartholomew	1,282,051	304,426	628,794	256,547	45,855	8,387	11,740	488	76,368	16,450	2,631,106
04	Benton	33,400	29,692	175,679	22,881	8,384	111	4,862	0	0	0	275,009
05	Blackford	155,812	26,129	460,560	106,613	51,528	23,471	27,788	182	200,459	76,876	1,129,418
06	Boone	2,213,465	17,301	140,231	60,270	13,197	5,269	8,293	0	0	0	2,458,026
07	Brown	0	12,726	0	0	0	0	0	0	0	0	12,726
08	Carroll	90,756	3,853	249,474	29,480	0	5,614	9,688	642	63,702	17,686	470,895
09	Cass	288,344	71,647	2,013,808	448,388	126,016	12,130	123,860	150	1,807,343	860,178	5,751,864
10	Clark	202,845	150,521	1,292,911	542,098	95,998	35,935	8,633	0	0	0	2,328,941
11	Clay	84,572	140,148	373,396	71,730	8,022	1,881	2,670	0	0	0	682,419
12	Clinton	3,194	55,134	538,570	115,115	7,821	6,126	9,023	75	14,176	5,509	754,743
13	Crawford	100,698	28,382	419,795	18,448	8,465	0	340,378	572	33,203	10,535	960,476
14	Daviess	531,797	28,940	1,027,949	224,570	111,372	17,147	23,008	542	480,711	104,867	2,550,903
15	Dearborn	236,142	52,098	264,906	59,805	7,891	3,544	4,562	0	0	0	628,948
16	Decatur	0	29,037	0	0	0	0	0	0	0	0	29,037
17	DeKalb	1,560	59,004	373,848	111,364	18,192	32,485	10,083	0	7	9	606,552
18	Delaware	2,283,575	84,284	8,226,140	3,463,980	521,091	265,891	201,928	5,325	8,205,752	3,135,647	26,393,613
19	Dubois	673,021	46,758	341,644	76,291	20,007	4,607	7,287	0	0	0	1,169,615
20	Elkhart	4,512,772	591,601	3,834,704	2,305,105	214,491	316,073	24,071	1,715	575,476	120,995	12,497,003
21	Fayette	96,875	264,288	602,916	139,006	59,955	12,797	13,161	1,426	1,382,325	548,773	3,121,522
22	Floyd	98,961	84,660	509,199	186,624	22,432	4,242	376	0	0	0	906,494
23	Fountain	29,500	13,896	196,483	11,304	12,299	5,190	831	0	0	0	269,503
24	Franklin	3,857	27,590	0	0	0	0	0	0	0	0	31,447
25	Fulton	0	20,261	53,261	5,028	0	1,080	961	0	0	0	80,591
26	Gibson	251,479	19,292	548,783	207,259	53,424	9,463	9,265	56	33,888	12,981	1,145,890
27	Grant	11,192	80,528	35,781	0	347,898	85,395	43,833	267	802,944	173,780	1,581,618
28	Greene	228,201	93,971	418,198	31,718	1,941	11,643	143,350	0	8,767	4,549	942,338
29	Hamilton	12,422,277	91,865	2,838,840	883,909	65,556	48,467	81,256	0	0	0	16,432,170
30	Hancock	2,075,833	31,169	1,046,875	269,966	37,328	7,833	49,082	0	0	0	3,518,086
31	Harrison	7,557	45,628	20,326	0	0	0	914	29	9	74	74,537
32	Hendricks	5,697,973	128,401	2,912,818	1,166,649	81,965	49,045	125,657	0	0	0	10,162,508
33	Henry	337,187	104,578	1,840,773	389,334	6,325	38,585	38,594	145	694,237	281,855	3,731,613
34	Howard	6,623	72,016	2,509,925	949,367	276,516	70,623	87,899	0	146,078	17,559	4,136,606
35	Huntington	507,414	227,545	809,292	179,362	41,637	33,093	10,235	1,022	1,040,558	309,921	3,160,079
36	Jackson	1,252	64,213	78,942	28,505	3,067	4,028	13,071	0	0	0	193,078
37	Jasper	96	16,959	0	0	0	0	0	0	0	0	17,055
38	Jay	370	14,653	35,911	3,721	4,722	5,422	7,360	1	10,033	7,492	89,685
39	Jefferson	446,062	60,055	338,105	138,235	11,172	5,679	960	0	0	0	1,000,268
40	Jennings	126,895	83,067	334,615	76,201	27,027	16,063	516	0	0	0	664,384
41	Johnson	3,113,587	145,122	3,140,613	951,160	99,539	169,335	141,791	870	485,572	138,416	8,386,005
42	Knox	801,823	110,252	1,582,491	375,806	68,179	9,057	13,726	87	869,421	308,263	4,139,105
43	Kosciusko	341,960	134,082	287,425	161,758	45,573	9,447	3,754	0	0	0	983,999
44	LaGrange	5,544	18,660	72,857	26,176	2,143	4,077	1,673	0	0	0	131,130
45	Lake	15,699,959	358,191	30,918,748	8,090,403	426,790	356,776	18,030	0	33,160,230	35,795,051	124,824,178

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46	LaPorte	1,745,710	854,569	3,596,432	547,952	125,673	70,865	32,687	0	0	0	6,973,888
47	Lawrence	659,554	58,207	1,236,388	213,039	158,378	15,760	115,546	3,594	375,945	114,492	2,950,903
48	Madison	4,690,233	531,470	8,300,442	1,570,581	493,383	331,728	402,755	43,288	5,131,283	2,274,453	23,769,616
49	Marion	36,742,949	911,028	25,586,512	14,701,530	820,972	616,499	591,520	30,108	4,427,998	2,008,077	86,437,193
50	Marshall	262,202	98,301	414,439	166,022	54,603	25,207	6,667	0	0	0	1,027,441
51	Martin	17,779	12,100	57,581	8,307	3,783	1,620	5,540	11	10,909	4,317	121,947
52	Miami	10,269	12,258	683,646	80,403	189,431	65,753	13,846	193	438,969	184,368	1,679,136
53	Monroe	20,265	191,843	0	0	0	0	0	0	0	0	212,108
54	Montgomery	13	85,369	548,456	243,728	43,282	13,049	4,594	0	0	0	938,491
55	Morgan	1,497	74,739	0	0	0	0	0	0	0	0	76,236
56	Newton	20,622	34,460	117,888	9,991	0	189	3,888	6	5,404	1,114	193,562
57	Noble	17,732	41,607	460,688	161,198	42,160	30,561	5,977	2	27,452	18,669	806,046
58	Ohio	529	24,134	0	0	0	0	0	0	0	0	24,663
59	Orange	7,468	47,057	9,968	1,596	0	0	70	0	0	0	66,159
60	Owen	61,630	77,462	138,317	18,839	15,250	4,301	5,183	0	0	0	320,982
61	Parke	249	5,294	20,883	423	0	348	224	0	0	0	27,421
62	Perry	148,434	35,304	416,354	54,385	51,419	3,132	3,939	927	35,994	7,047	756,935
63	Pike	44,961	54,181	142,297	50,827	12,337	1,856	60,129	194	31,864	10,118	408,764
64	Porter	650,668	198,617	2,232,075	838,817	60,904	68,218	56,652	0	0	0	4,105,951
65	Posey	173,511	9,690	322,462	72,409	9,253	6,029	2,422	0	0	0	595,776
66	Pulaski	18	5,322	1,323	15	0	0	25	0	0	0	6,703
67	Putnam	0	37,105	17,504	2,963	332	0	1,031	0	0	0	58,935
68	Randolph	233,091	160,098	1,040,266	113,455	74,267	20,161	15,133	2,907	547,995	181,226	2,388,599
69	Ripley	0	26,236	1,474	59	0	0	720	0	0	0	28,489
70	Rush	52,583	48,098	625,548	82,055	98,982	6,522	6,125	213	397,444	102,286	1,419,856
71	St. Joseph	5,382,146	371,985	10,718,639	5,242,387	268,317	69,049	46,323	4,921	6,907,096	3,044,408	32,055,271
72	Scott	22,729	32,577	447,823	136,223	19,762	36,216	47,069	38	2,486	666	745,589
73	Shelby	167,679	24,180	243,668	69,210	31,051	11,941	6,387	0	840	311	555,267
74	Spencer	22,771	33,922	118,666	5,247	4,333	3,682	1,952	0	0	0	190,573
75	Starke	6,838	25,112	146,325	23,875	6,546	81	3,885	0	0	0	212,662
76	Steuben	8,582	25,652	8,490	0	0	0	0	0	0	0	42,724
77	Sullivan	61,073	25,436	427,785	26,627	14,973	5,471	69,175	224	107,545	62,830	801,139
78	Switzerland	3,071	28,869	0	0	0	0	0	0	0	0	31,940
79	Tippicanoe	189,329	31,513	1,425,164	1,229,544	61,630	16,292	5,196	0	0	0	2,958,668
80	Tipton	91,679	23,587	355,300	52,297	10,193	31,536	1,980	0	125,432	61,725	753,729
81	Union	77,365	8,620	196,393	39,593	9,807	891	436	397	30,063	12,473	376,038
82	Vanderburgh	2,007,332	1,059,048	4,228,297	2,048,230	176,305	33,347	4,083	0	0	0	9,556,642
83	Vermillion	148,059	7,604	366,514	34,958	47,622	1,745	61,239	482	46,602	21,405	736,230
84	Vigo	3,987,619	444,874	4,754,560	1,304,399	257,155	11,913	80,049	9,099	4,438,287	1,516,134	16,804,089
85	Wabash	254	200,957	30	0	15,621	4,043	4,565	0	0	0	225,470
86	Warren	1,853	7,375	9,839	967	0	0	81	0	0	0	20,115
87	Warrick	327,689	67,884	361,377	67,969	62,165	20,986	3,594	431	102,368	30,381	1,044,844
88	Washington	75,425	16,291	367,659	96,626	34,157	14,459	7,230	625	54,219	12,158	678,849
89	Wayne	2,146,648	438,150	2,517,169	519,731	230,233	50,586	106,851	5,496	140,365	39,487	6,194,716
90	Wells	140	8,932	3,741	2,227	5,924	16	209	0	0	0	21,189
91	White	45,598	26,260	158,945	32,319	9,626	2,750	1,226	0	0	0	276,724
92	Whitley	46,905	33,861	122,574	41,139	1,773	9,396	1,159	0	0	0	256,807
		126,950,324	11,756,134	152,622,714	57,611,977	7,218,960	3,649,221	3,488,917	116,754	73,610,434	51,671,799	488,697,234

Potential Circuit Breaker Tax Credits

Current Law

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2009 Circuit Breaker

Count of Real Property Records With Credits

Total Real Property Parcel / Personal Property Record Counts

Cnty	County	Hmstds	Other Res	Apart-ments	LT Care	Mob Home Land	Farmland	Agri Business	Other Real	Total Real	Pers Prop	Hmstds	Elderly Hmstds	Other Res	Apart-ments	LT Care	Mob Home Land	Farmland	Agri Business	Other Real	Total Real	% of Real Parcels	Pers Prop	% Pers Prop
01	Adams	9,082	4,945	61	1	14	5,926	2,282	1,646	23,957	4,213	151	74	923	4	1	0	63	9	29	1,254	5.2%	108	2.6%
02	Allen	95,905	37,642	535	52	97	8,955	5,304	11,027	159,517	21,139	3,223	1,761	19,148	399	19	38	125	83	778	25,574	16.0%	2,371	11.2%
03	Bartholomew	20,204	7,991	170	11	45	5,189	2,430	2,075	38,115	5,886	393	333	97	0	0	0	15	1	14	853	2.2%	13	0.2%
04	Benton	2,622	1,370	15	1	1	3,047	919	558	8,533	1,330	30	6	434	13	1	0	35	4	31	554	6.5%	2	0.2%
05	Blackford	4,941	2,954	51	4	6	1,860	530	724	11,070	1,232	895	101	2,331	76	4	10	11	4	476	3,908	35.3%	512	41.6%
06	Boone	16,237	6,366	96	4	17	5,319	1,498	1,884	31,421	3,888	6	6	0	0	0	0	0	0	0	12	0.0%	0	0.0%
07	Brown	4,550	8,168	7	1	1	1,431	670	578	15,406	1,790	0	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
08	Carroll	6,670	6,866	31	0	18	5,653	1,849	1,430	22,517	2,356	450	5	775	1	0	0	32	5	26	1,294	5.7%	10	0.4%
09	Cass	11,626	6,326	82	8	12	6,497	2,425	2,792	29,768	3,130	2,004	200	3,425	65	8	3	81	48	1,925	7,759	26.1%	1,138	36.4%
10	Clark	30,098	17,322	260	8	9	5,219	2,756	4,050	59,722	5,569	759	567	871	8	0	0	1	0	78	2,284	3.8%	0	0.0%
11	Clay	7,965	6,452	25	4	5	8,195	2,688	1,466	26,800	2,379	192	164	1,754	0	0	1	53	1	32	2,197	8.2%	33	1.4%
12	Clinton	8,587	6,765	59	9	11	6,835	1,796	1,798	25,860	3,276	0	2	1,702	47	1	3	43	0	0	1,798	7.0%	0	0.0%
13	Crawford	3,170	3,997	9	1	0	3,479	1,822	494	12,972	1,521	103	14	1,617	0	1	0	1,606	1,671	39	5,051	38.9%	202	13.3%
14	Davies	8,187	4,001	29	7	5	5,745	2,592	2,452	23,018	3,430	1,812	100	2,402	33	10	6	12	9	504	4,888	21.2%	801	23.4%
15	Dearborn	13,947	9,167	97	7	25	6,184	3,298	1,708	34,433	3,538	0	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
16	Decatur	6,980	5,609	35	1	8	4,350	2,052	1,175	20,210	2,696	17	17	0	0	0	0	0	0	0	34	0.2%	0	0.0%
17	DeKalb	11,856	10,349	122	5	23	5,842	2,086	2,921	33,204	3,873	100	94	349	11	0	4	19	8	7	592	1.8%	128	3.3%
18	Delaware	31,050	18,009	436	23	53	5,392	2,288	4,817	62,068	6,542	4,557	52	10,741	397	16	31	181	71	3,223	19,269	31.0%	3,103	47.4%
19	Dubois	12,256	10,778	103	5	27	6,710	2,537	3,724	36,140	4,934	170	59	126	0	0	0	3	0	3	361	1.0%	3	0.1%
20	Elkhart	48,736	25,082	404	19	97	8,784	3,221	10,791	97,134	17,228	505	222	8,713	355	9	7	164	37	1,060	11,072	11.4%	1,911	11.1%
21	Fayette	7,036	3,658	54	5	12	2,773	1,457	966	15,961	2,131	213	203	1,873	5	3	5	16	16	65	2,399	15.0%	75	3.5%
22	Floyd	20,601	11,416	96	8	8	2,442	1,531	2,815	38,917	3,387	128	123	0	0	0	0	0	0	0	251	0.6%	0	0.0%
23	Fountain	5,241	4,908	12	2	14	4,809	1,597	800	17,383	1,937	54	24	279	1	1	0	2	2	13	376	2.2%	0	0.0%
24	Franklin	6,500	4,864	23	1	8	5,726	3,053	777	20,952	3,371	29	28	0	0	0	0	0	0	0	57	0.3%	0	0.0%
25	Fulton	5,880	6,105	43	2	13	4,482	1,759	1,071	19,355	2,822	17	10	193	2	0	0	5	3	7	237	1.2%	28	1.0%
26	Gibson	10,301	4,812	45	5	32	6,057	1,922	4,418	27,592	3,487	124	68	1,485	1	4	1	42	9	25	1,759	6.4%	275	7.9%
27	Grant	19,061	17,187	176	49	105	6,046	1,392	5,625	49,641	5,014	994	260	11,095	140	23	65	111	15	1,177	13,880	28.0%	481	9.6%
28	Greene	9,751	7,260	35	6	14	7,614	3,137	2,251	30,068	4,267	442	31	1,226	6	0	6	1,181	1,028	21	3,941	13.1%	338	7.9%
29	Hamilton	77,310	23,551	222	23	33	5,578	1,988	5,909	114,614	12,529	137	25	628	14	2	3	103	0	0	912	0.8%	0	0.0%
30	Hancock	20,686	7,727	92	8	15	5,574	1,465	1,509	37,076	4,313	1,244	0	1,064	0	0	0	51	12	35	2,406	6.5%	4	0.1%
31	Harrison	11,598	7,155	32	2	7	8,236	4,851	2,786	34,667	3,575	101	98	46	0	0	0	7	6	2	260	0.7%	1	0.0%
32	Hendricks	41,283	14,430	142	9	20	5,147	2,055	3,057	66,143	7,636	343	56	2,988	5	0	2	77	14	167	3,652	5.5%	91	1.2%
33	Henry	14,342	9,862	89	7	15	7,957	3,093	2,055	37,420	3,898	2,279	0	3,219	53	0	7	3	2	815	6,378	17.0%	178	4.6%
34	Howard	23,703	14,328	208	13	23	4,100	1,136	3,546	47,057	6,358	93	6	7,622	184	2	2	39	14	228	8,190	17.4%	480	7.5%
35	Huntington	11,407	6,377	63	4	14	4,951	1,798	2,087	26,701	3,605	530	266	1,533	42	2	5	43	10	174	2,605	9.8%	212	5.9%
36	Jackson	11,866	4,962	125	13	16	7,949	3,335	1,564	29,830	3,549	134	124	95	0	0	1	5	2	1	362	1.2%	46	1.3%
37	Jasper	8,912	5,785	34	2	6	4,217	1,203	1,147	21,306	3,545	20	20	0	0	0	0	0	0	0	40	0.2%	0	0.0%
38	Jay	6,332	4,039	44	4	13	4,708	1,693	1,000	17,833	3,094	27	21	23	0	0	0	22	3	6	102	0.6%	0	0.0%
39	Jefferson	9,493	4,816	103	4	25	4,885	2,675	1,821	23,822	2,485	68	47	1,305	8	0	1	9	8	28	1,474	6.2%	47	1.9%
40	Jennings	8,263	8,225	24	2	11	4,365	2,261	911	24,062	2,397	100	69	800	3	1	1	4	2	40	1,020	4.2%	164	6.8%
41	Johnson	37,156	14,110	168	15	24	4,949	2,152	3,393	61,967	5,717	170	22	3,360	89	6	15	207	0	0	3,869	6.2%	0	0.0%
42	Knox	10,882	8,412	145	5	8	8,885	1,635	3,969	33,941	3,416	261	919	4,060	127	4	4	21	3	1,076	6,475	19.1%	860	25.2%
43	Kosciusko	21,635	20,991	162	10	134	8,766	3,607	4,183	59,488	13,090	3	0	150	0	0	2	6	0	32	193	0.3%	32	0.2%
44	LaGrange	8,796	9,836	46	2	32	6,974	3,118	1,490	30,294	7,209	46	39	74	8	0	1	11	2	4	185	0.6%	51	0.7%
45	Lake	138,670	72,363	1,573	47	336	4,109	1,079	19,426	237,603	21,086	12,618	371	32,786	1,322	10	34	6	7	5,948	53,102	22.3%	4,250	20.2%

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2009 Circuit Breaker

Count of Real Property Records / Personal Property Records With Credits

Total Real Property Parcel / Personal Property Record Counts												Count of Real Property Records / Personal Property Records With Credits												
Cnty	County	Hmstds	Other Res	Apart-ments	LT Care	Mob Home Land	Farmland	Agri Business	Other Real	Total Real	Pers Prop	Hmstds	Elderly Hmstds	Other Res	Apart-ments	LT Care	Mob Home Land	Farmland	Agri Business	Other Real	Total Real	% of Real Parcels	Pers Prop	% Pers Prop
46	LaPorte	29,461	22,595	88	8	32	9,158	3,433	7,621	72,396	7,390	60	3,432	1,744	24	3	4	87	0	0	5,354	7.4%	0	0.0%
47	Lawrence	14,647	7,987	47	9	16	7,787	3,443	2,293	36,229	4,679	2,018	141	4,110	67	16	10	1,333	1,200	1,133	10,028	27.7%	1,589	34.0%
48	Madison	37,667	30,431	245	30	59	6,833	5,583	7,057	87,905	7,541	940	2,598	18,492	216	23	49	1,733	145	3,866	28,062	31.9%	3,199	42.4%
49	Marion	226,044	92,427	1,938	79	114	939	546	25,596	347,683	40,649	4,965	388	67,030	1,191	36	82	277	395	3,014	77,378	22.3%	3,548	8.7%
50	Marshall	13,258	10,498	140	10	26	8,488	3,657	2,720	38,797	6,459	144	131	1,948	62	5	7	29	9	37	2,372	6.1%	283	4.4%
51	Martin	3,175	2,400	21	1	8	3,938	1,248	726	11,517	1,347	113	14	234	1	0	2	16	2	10	392	3.4%	41	3.0%
52	Miami	10,068	8,177	70	14	86	5,479	2,209	2,114	28,217	3,123	77	0	3,075	4	0	5	7	3	80	3,251	11.5%	229	7.3%
53	Monroe	28,468	16,153	544	5	52	6,066	2,427	4,607	58,322	8,437	203	159	0	0	0	0	0	0	0	362	0.6%	0	0.0%
54	Montgomery	11,086	5,189	98	6	17	5,205	1,959	1,505	25,065	3,385	0	1	1,032	73	4	5	15	0	0	1,130	4.5%	0	0.0%
55	Morgan	19,393	12,601	70	6	26	7,323	2,504	2,006	43,929	5,498	299	299	0	0	0	0	0	0	0	598	1.4%	0	0.0%
56	Newton	4,317	3,610	23	1	6	3,082	1,042	736	12,817	2,169	362	53	388	1	0	1	16	4	11	836	6.5%	0	0.0%
57	Noble	12,683	7,834	85	5	49	5,128	2,541	2,004	30,329	5,246	136	109	415	10	0	3	8	2	35	718	2.4%	61	1.2%
58	Ohio	1,799	2,053	13	1	6	460	333	192	4,857	733	2	2	0	0	0	0	0	0	0	4	0.1%	0	0.0%
59	Orange	6,348	6,361	26	5	1	6,824	2,161	1,192	22,918	3,478	59	58	0	0	0	0	0	0	0	117	0.5%	0	0.0%
60	Owen	6,215	5,267	19	3	17	6,039	3,339	719	21,618	1,805	249	19	284	12	1	12	3	0	1	581	2.7%	81	4.5%
61	Parke	4,949	7,340	20	4	6	6,926	2,772	1,336	23,353	2,745	65	57	0	0	0	0	0	0	0	122	0.5%	0	0.0%
62	Perry	5,634	4,794	31	2	10	4,528	1,680	1,094	17,773	1,902	1,517	30	1,781	2	0	3	18	6	111	3,468	19.5%	71	3.7%
63	Pike	4,070	5,788	11	3	5	6,133	2,595	3,987	22,592	1,143	61	45	1,401	0	1	0	4	6	14	1,532	6.8%	38	3.3%
64	Porter	42,203	26,076	420	12	252	3,112	576	5,682	78,333	10,732	6	0	253	31	0	2	9	0	0	301	0.4%	0	0.0%
65	Posey	7,913	5,514	38	5	20	5,306	1,576	6,798	27,170	2,626	176	11	719	22	1	1	5	1	36	972	3.6%	69	2.6%
66	Pulaski	3,985	5,857	21	0	19	6,036	1,671	1,166	18,755	2,405	0	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
67	Putnam	9,963	9,487	57	6	6	6,915	2,640	1,610	30,684	2,761	12	12	0	0	0	0	0	0	0	24	0.1%	0	0.0%
68	Randolph	7,768	5,014	36	5	27	6,158	2,535	1,657	23,200	2,828	487	66	2,682	18	2	4	23	11	274	3,567	15.4%	259	9.2%
69	Ripley	8,033	3,674	56	5	11	5,416	3,379	1,179	21,753	3,189	79	79	0	0	0	0	0	0	0	158	0.7%	0	0.0%
70	Rush	5,049	2,465	19	2	6	4,131	1,962	877	14,511	2,018	1,166	207	1,101	11	4	4	9	5	394	2,901	20.0%	525	26.0%
71	St. Joseph	71,580	32,486	257	13	13	6,139	3,022	9,404	122,914	13,205	7,328	87	20,189	130	6	5	170	36	3,857	31,808	25.9%	4,085	30.9%
72	Scott	6,946	4,291	49	6	22	3,178	1,525	880	16,897	1,579	127	36	736	3	0	2	22	10	9	945	5.6%	61	3.9%
73	Shelby	12,051	7,883	110	7	20	7,169	2,373	1,813	31,426	3,611	75	59	26	0	0	0	43	2	0	205	0.7%	0	0.0%
74	Spencer	6,244	7,991	21	3	13	7,544	2,471	2,054	26,341	1,969	25	19	594	0	1	1	2	0	27	669	2.5%	74	3.8%
75	Starke	7,282	8,238	44	5	5	5,008	1,988	1,660	24,230	1,929	10	1	669	0	0	0	4	0	10	694	2.9%	0	0.0%
76	Steuben	10,499	22,248	32	13	144	4,603	2,037	2,575	42,151	5,795	52	52	0	0	0	0	0	0	0	104	0.2%	0	0.0%
77	Sullivan	6,014	4,841	15	5	19	5,577	1,869	3,004	21,344	1,923	637	14	1,506	8	4	3	8	13	308	2,501	11.7%	264	13.7%
78	Switzerland	2,560	2,355	16	1	2	3,117	1,967	286	10,304	750	64	64	0	0	0	0	0	0	0	128	1.2%	0	0.0%
79	Tippecanoe	34,666	15,203	637	23	42	6,053	1,907	4,373	62,904	10,646	43	38	31	1	1	0	0	1	0	115	0.2%	1	0.0%
80	Tipton	5,515	3,809	22	1	52	4,764	1,383	1,030	16,576	1,983	194	177	805	17	0	49	51	1	342	1,636	9.9%	146	7.4%
81	Union	2,078	2,748	12	1	7	1,347	1,042	278	7,513	1,446	328	1	375	0	0	0	0	0	11	715	9.5%	23	1.6%
82	Vanderburgh	48,370	21,731	422	14	33	2,966	1,318	9,167	84,021	10,449	13,160	134	14,030	33	9	4	17	6	873	28,266	33.6%	306	2.9%
83	Vermillion	5,420	3,602	24	5	9	2,986	1,669	801	14,516	1,695	1,198	17	1,257	2	0	1	3	4	20	2,502	17.2%	36	2.1%
84	Vigo	27,527	18,502	396	8	58	9,127	2,240	6,716	64,574	5,035	6,096	784	11,125	217	12	4	193	45	3,355	21,831	33.8%	1,940	38.5%
85	Wabash	10,209	5,015	36	6	16	3,677	1,777	1,687	22,423	3,149	254	0	916	1	1	2	2	3	38	1,217	5.4%	9	0.3%
86	Warren	2,814	2,190	14	1	1	5,325	1,354	477	12,176	911	24	7	0	0	0	0	0	0	0	31	0.3%	0	0.0%
87	Warrick	17,585	10,719	184	9	11	5,728	783	4,368	39,387	3,156	1,103	7	1,025	1	3	1	13	1	45	2,199	5.6%	94	3.0%
88	Washington	8,137	6,074	39	2	9	5,447	2,916	831	23,455	2,356	107	53	913	1	0	0	8	15	27	1,124	4.8%	213	9.0%
89	Wayne	19,266	8,058	268	11	28	4,762	1,704	3,155	37,252	5,145	238	2,494	4,717	256	6	12	177	9	11	7,920	21.3%	36	0.7%
90	Wells	8,694	3,326	25	5	32	4,081	1,328	1,124	18,615	3,106	14	12	0	0	0	0	0	0	0	26	0.1%	0	0.0%
91	White	7,371	7,250	53	4	46	5,777	1,696	1,737	23,934	3,925	18	91	0	0	0	0	0	0	0	109	0.5%	0	0.0%
92	Whitley	10,521	4,685	37	2	25	4,353	2,023	1,259	22,905	3,378	215	59	97	1	0	5	0	1	4	382	1.7%	40	1.2%
Total		1,756,919	1,010,175	13,232	791	2,896	498,049	198,238	281,839	3,762,139	455,297	80,048	18,724	297,012	5,835	267	541	8,720	5,045	36,042	452,234	12.0%	35,269	7.7%
% of Total Parcels With Circuit Breaker Credits												5.6%		29.4%	44.1%	33.8%	18.7%	1.8%	2.5%	12.8%	12.0%			

Potential Circuit Breaker Tax Credits

Current Law

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Fam & Child, Children's Psych. Res. Trtmnt, Med Asst to Wards, Children with Spec. Health Care Needs, and HCI

2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; Replace With Homestead Credit = \$140 M in 2009, \$80 M in 2010

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2009+: Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000

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2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion

2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year

2010 Circuit Breaker

Count of Real Property Parcels / Personal Property Records With Credits

Cnty	County	Hmstds	Elderly Hmstds	Other Res	Apart- ments	LT Care	Mob Home Land	Farmland	Agri Business	Other Real	Total Real	% of Real Parcels	Pers Prop	% Pers Prop
01	Adams	853	1,572	1,411	59	1	12	943	1	357	5,209	21.7%	186	4.4%
02	Allen	20,069	9,876	20,610	496	32	65	1,802	1	81	53,032	33.2%	309	1.5%
03	Bartholomew	2,830	3,049	3,216	139	7	8	191	1	55	9,496	24.9%	77	1.3%
04	Benton	126	316	685	15	1	1	52	0	0	1,196	14.0%	0	0.0%
05	Blackford	415	545	2,122	50	3	6	1,793	3	506	5,443	49.2%	528	42.9%
06	Boone	3,680	216	1,528	84	4	9	112	0	0	5,633	17.9%	0	0.0%
07	Brown	0	412	0	0	0	0	0	0	0	412	2.7%	0	0.0%
08	Carroll	274	756	908	24	0	2	49	5	307	2,325	10.3%	224	9.5%
09	Cass	564	1,712	3,571	80	8	9	1,581	3	1,652	9,180	30.8%	1,178	37.6%
10	Clark	433	2,335	3,941	175	7	8	178	0	0	7,077	11.8%	0	0.0%
11	Clay	196	1,100	1,356	21	1	3	79	0	0	2,756	10.3%	0	0.0%
12	Clinton	5	1,361	2,237	47	1	3	44	8	650	4,356	16.8%	487	14.9%
13	Crawford	296	499	2,279	6	1	0	3,280	24	134	6,519	50.3%	151	9.9%
14	Davies	975	980	2,287	23	6	4	1,427	3	437	6,142	26.7%	682	19.9%
15	Dearborn	613	989	1,186	71	3	12	145	0	0	3,019	8.8%	0	0.0%
16	Decatur	0	1,197	0	0	0	0	0	0	0	1,197	5.9%	0	0.0%
17	DeKalb	5	1,807	2,154	114	5	17	121	0	1	4,224	12.7%	2	0.1%
18	Delaware	4,184	1,553	12,510	411	20	43	1,643	24	3,004	23,392	37.7%	3,157	48.3%
19	Dubois	1,451	1,499	1,756	97	5	25	256	0	0	5,089	14.1%	0	0.0%
20	Elkhart	8,526	6,095	7,779	384	16	31	888	1	649	24,369	25.1%	760	4.4%
21	Fayette	127	1,389	2,121	46	3	9	43	7	686	4,431	27.8%	983	46.1%
22	Floyd	189	2,376	3,814	90	5	5	30	0	0	6,509	16.7%	0	0.0%
23	Fountain	113	861	703	5	2	7	10	0	0	1,701	9.8%	0	0.0%
24	Franklin	20	608	0	0	0	0	0	0	0	628	3.0%	0	0.0%
25	Fulton	0	900	291	5	0	3	12	0	0	1,211	6.3%	0	0.0%
26	Gibson	741	1,588	1,567	44	5	24	77	4	412	4,462	16.2%	406	11.6%
27	Grant	3	38	3,540	0	49	94	1,725	8	2,533	7,990	16.1%	1,707	34.0%
28	Greene	906	1,535	2,641	24	1	10	2,238	0	112	7,467	24.8%	151	3.5%
29	Hamilton	19,029	2,794	5,056	103	7	19	1,064	0	0	28,072	24.5%	0	0.0%
30	Hancock	5,238	86	2,787	89	7	14	844	0	0	9,065	24.4%	0	0.0%
31	Harrison	23	1,501	44	0	0	0	13	0	0	1,581	4.6%	0	0.0%
32	Hendricks	12,689	3,338	5,393	129	5	14	2,000	0	0	23,568	35.6%	0	0.0%
33	Henry	673	965	4,869	79	2	10	1,363	2	822	8,785	23.5%	902	23.1%
34	Howard	15	3,930	6,533	193	13	12	1,246	0	155	12,097	25.7%	136	2.1%
35	Huntington	1,170	1,829	2,840	54	2	10	90	9	862	6,866	25.7%	982	27.2%
36	Jackson	6	2,113	1,653	103	6	10	587	0	0	4,478	15.0%	0	0.0%
37	Jasper	1	1,137	0	0	0	0	0	0	0	1,138	5.3%	0	0.0%
38	Jay	0	1,282	1,616	39	3	10	43	1	145	3,139	17.6%	272	8.8%
39	Jefferson	1,004	1,418	1,197	97	2	17	29	0	0	3,764	15.8%	0	0.0%
40	Jennings	429	1,151	651	22	1	6	6	0	0	2,266	9.4%	0	0.0%
41	Johnson	7,461	3,819	4,854	109	9	15	1,871	11	892	19,041	30.7%	1,036	18.1%
42	Knox	1,514	1,681	4,863	140	5	7	535	3	1,153	9,901	29.2%	1,273	37.3%
43	Kosciusko	644	1,505	1,398	103	4	14	112	0	0	3,780	6.4%	0	0.0%
44	LaGrange	19	755	400	31	1	9	42	0	0	1,257	4.1%	0	0.0%
45	Lake	29,418	18,334	37,048	1,007	14	276	238	0	8,167	94,502	39.8%	5,753	27.3%

2011 Circuit Breaker

Count of Real Property Parcels / Personal Property Records With Credits

Hmstds	Elderly Hmstds	Other Res	Apart- ments	LT Care	Mob Home Land	Farmland	Agri Business	Other Real	Total Real	% of Real Parcels	Pers Prop	% Pers Prop
1,014	1,573	1,038	59	1	12	396	0	0	4,093	17.1%	0	0.0%
24,543	12,081	20,565	496	32	65	1,656	1	81	59,520	37.3%	309	1.5%
3,597	3,049	3,217	139	7	8	191	1	55	10,264	26.9%	77	1.3%
148	299	685	15	1	1	52	0	0	1,201	14.1%	0	0.0%
481	1,077	1,862	50	3	6	885	3	470	4,837	43.7%	469	38.1%
4,085	1,227	1,508	84	4	9	111	0	0	7,028	22.4%	0	0.0%
0	413	0	0	0	0	0	0	0	413	2.7%	0	0.0%
307	217	908	24	0	2	49	5	307	1,819	8.1%	221	9.4%
711	2,138	3,471	80	8	8	936	3	1,652	9,007	30.3%	1,176	37.6%
1,012	2,482	4,029	175	7	8	178	0	0	7,891	13.2%	0	0.0%
233	933	1,356	21	1	3	80	0	0	2,627	9.8%	0	0.0%
18	1,367	2,178	47	1	3	44	7	599	4,264	16.5%	430	13.1%
356	662	2,280	6	1	0	3,280	24	134	6,743	52.0%	149	9.8%
1,064	1,390	2,229	23	6	4	1,179	3	437	6,335	27.5%	682	19.9%
777	1,529	1,188	71	3	12	146	0	0	3,726	10.8%	0	0.0%
0	1,247	0	0	0	0	0	0	0	1,247	6.2%	0	0.0%
12	1,821	2,154	114	5	17	121	0	1	4,245	12.8%	4	0.1%
4,949	5,058	12,511	411	20	43	1,645	24	3,005	27,666	44.6%	3,163	48.3%
1,796	1,877	1,754	97	5	25	256	0	0	5,810	16.1%	0	0.0%
10,095	6,108	7,715	384	16	31	839	1	517	25,706	26.5%	739	4.3%
230	1,555	2,121	46	3	9	43	7	686	4,700	29.4%	983	46.1%
497	2,259	3,819	90	5	5	31	0	0	6,706	17.2%	0	0.0%
130	1,098	704	5	2	7	10	0	0	1,956	11.3%	0	0.0%
28	912	0	0	0	0	0	0	0	940	4.5%	0	0.0%
0	1,021	291	5	0	3	12	0	0	1,332	6.9%	0	0.0%
939	1,316	1,631	44	5	24	78	5	435	4,477	16.2%	574	16.5%
6	3,730	3,519	0	48	94	1,084	8	2,531	11,020	22.2%	1,721	34.3%
975	2,142	2,619	24	1	10	2,237	0	111	8,119	27.0%	145	3.4%
23,511	2,807	4,808	99	7	17	599	0	0	31,848	27.8%	0	0.0%
6,176	2,081	2,740	89	7	14	835	0	0	11,942	32.2%	0	0.0%
28	1,410	79	0	0	0	13	6	3	1,539	4.4%	5	0.1%
15,027	3,344	5,358	128	5	14	1,929	0	0	25,805	39.0%	0	0.0%
849	2,860	4,836	79	2	10	1,315	2	818	10,771	28.8%	895	23.0%
36	2,957	6,567	193	13	12	1,248	0	166	11,192	23.8%	214	3.4%
1,384	2,027	2,840	54	2	10	90	9	862	7,278	27.3%	982	27.2%
9	2,320	1,651	103	6	10	561	0	0	4,660	15.6%	0	0.0%
1	1,153	0	0	0	0	0	0	0	1,154	5.4%	0	0.0%
0	1,400	1,483	39	3	10	43	1	90	3,069	17.2%	164	5.3%
1,208	1,608	1,194	97	2	17	29	0	0	4,155	17.4%	0	0.0%
477	1,466	651	22	1	6	6	0	0	2,629	10.9%	0	0.0%
8,820	3,818	4,837	109	9	15	1,861	11	889	20,369	32.9%	1,024	17.9%
1,729	2,068	4,840	140	5	7	514	3	1,153	10,459	30.8%	1,273	37.3%
843	2,089	1,398	103	4	14	113	0	0	4,564	7.7%	0	0.0%
43	931	402	31	1	9	42	0	0	1,459	4.8%	0	0.0%
31,667	19,868	37,037	1,007	14	276	237	0	8,154	98,260	41.4%	5,710	27.1%

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46	LaPorte	2,691	4,718	5,106	63	8	18	166	0	0	12,770	17.6%	0	0.0%
47	Lawrence	1,328	624	3,619	42	8	14	2,339	54	1,089	9,117	25.2%	1,194	25.5%
48	Madison	10,137	5,750	19,566	223	23	56	3,891	149	3,963	43,758	49.8%	3,313	43.9%
49	Marion	65,571	23,798	58,163	1,653	60	109	889	196	3,177	153,616	44.2%	7,363	18.1%
50	Marshall	700	1,788	1,349	119	7	15	66	0	0	4,044	10.4%	0	0.0%
51	Martin	113	400	609	11	1	7	391	2	79	1,613	14.0%	105	7.8%
52	Miami	0	1,110	3,309	62	13	65	345	2	987	5,893	20.9%	768	24.6%
53	Monroe	92	2,035	291	18	0	1	13	0	0	2,450	4.2%	0	0.0%
54	Montgomery	1	1,686	1,240	84	5	7	43	0	0	3,066	12.2%	0	0.0%
55	Morgan	11	2,072	0	0	0	0	0	0	0	2,083	4.7%	0	0.0%
56	Newton	65	566	670	15	0	1	33	2	62	1,414	11.0%	49	2.3%
57	Noble	56	464	1,438	71	2	29	391	2	242	2,695	8.9%	264	5.0%
58	Ohio	1	219	0	0	0	0	0	0	0	220	4.5%	0	0.0%
59	Orange	30	890	91	1	0	0	8	0	0	1,020	4.5%	0	0.0%
60	Owen	308	732	1,329	18	3	16	1,355	0	0	3,761	17.4%	0	0.0%
61	Parke	4	656	360	1	0	2	21	0	0	1,044	4.5%	0	0.0%
62	Perry	487	826	1,182	28	2	8	26	3	157	2,719	15.3%	82	4.3%
63	Pike	149	701	2,339	11	3	5	5,509	7	316	9,040	40.0%	180	15.7%
64	Porter	1,156	3,613	6,279	404	11	22	464	0	0	11,949	15.3%	0	0.0%
65	Posey	442	1,064	1,042	29	4	7	20	0	0	2,608	9.6%	0	0.0%
66	Pulaski	1	451	170	2	0	0	8	0	0	632	3.4%	0	0.0%
67	Putnam	0	1,406	280	6	1	0	26	0	0	1,719	5.6%	0	0.0%
68	Randolph	666	1,251	2,521	32	5	20	69	9	712	5,285	22.8%	644	22.8%
69	Ripley	0	1,106	61	2	0	0	24	0	0	1,193	5.5%	0	0.0%
70	Rush	185	526	998	14	2	4	12	1	376	2,118	14.6%	482	23.9%
71	St. Joseph	8,899	1,447	19,085	238	11	7	236	10	3,728	33,661	27.4%	3,377	25.6%
72	Scott	95	912	1,364	48	4	20	514	3	102	3,062	18.1%	64	4.1%
73	Shelby	356	52	2,078	88	6	13	147	0	5	2,745	8.7%	5	0.1%
74	Spencer	90	832	670	11	3	11	39	0	0	1,656	6.3%	0	0.0%
75	Starke	28	1,164	871	37	5	1	55	0	0	2,161	8.9%	0	0.0%
76	Steuben	33	1,142	51	0	0	0	0	0	0	1,226	2.9%	0	0.0%
77	Sullivan	136	868	2,627	15	5	15	5,149	1	327	9,143	42.8%	298	15.5%
78	Switzerland	7	267	0	0	0	0	0	0	0	274	2.7%	0	0.0%
79	Tiptecanoe	401	171	6,763	520	20	11	101	0	0	7,987	12.7%	0	0.0%
80	Tipton	317	579	923	15	1	50	57	0	430	2,372	14.3%	508	25.6%
81	Union	256	219	873	11	1	6	910	1	94	2,371	31.6%	115	8.0%
82	Vanderburgh	3,912	5,306	11,344	381	10	23	47	0	0	21,023	25.0%	0	0.0%
83	Vermillion	538	847	1,877	16	3	6	1,400	2	224	4,913	33.8%	245	14.5%
84	Vigo	5,014	4,462	11,689	390	8	34	1,005	25	3,222	25,849	40.0%	2,051	40.7%
85	Wabash	2	1,900	4	0	5	7	46	0	0	1,964	8.8%	0	0.0%
86	Warren	9	227	322	14	1	0	15	0	0	588	4.8%	0	0.0%
87	Warrick	854	1,496	1,407	37	3	7	27	1	357	4,189	10.6%	300	9.5%
88	Washington	172	1,111	1,225	38	2	9	670	8	302	3,537	15.1%	474	20.1%
89	Wayne	4,287	2,806	5,332	262	9	20	916	14	329	13,975	37.5%	448	8.7%
90	Wells	1	47	575	8	3	12	36	0	0	682	3.7%	0	0.0%
91	White	149	246	1,152	39	4	5	33	0	0	1,628	6.8%	0	0.0%
92	Whitley	175	1,221	724	32	1	14	30	0	0	2,197	9.6%	0	0.0%
<b>Total</b>		<b>236,852</b>	<b>180,576</b>	<b>350,383</b>	<b>9,917</b>	<b>530</b>	<b>1,530</b>	<b>56,344</b>	<b>611</b>	<b>44,052</b>	<b>880,795</b>	<b>23.4%</b>	<b>43,671</b>	<b>9.6%</b>
<b>% With Credits</b>		<b>23.8%</b>		<b>34.7%</b>	<b>74.9%</b>	<b>67.0%</b>	<b>52.8%</b>	<b>11.3%</b>	<b>0.3%</b>	<b>15.6%</b>	<b>23.4%</b>			

**2011 Circuit Breaker**

**Count of Real Property Parcels / Personal Property Records With Credits**

	Elderly	Other	Apart-	LT	Mob Home		Agri	Other	Total	% of Real	Pers	% Pers
Hmstds	Hmstds	Res	ments	Care	Land	Farmland	Business	Real	Real	Parcels	Prop	Prop
3,170	4,718	5,109	63	8	18	166	0	0	13,252	18.3%	0	0.0%
1,582	3,063	3,619	42	8	14	2,339	54	1,089	11,810	32.6%	1,195	25.5%
11,100	6,431	19,437	222	23	54	3,420	149	3,961	44,797	51.0%	3,301	43.8%
74,043	23,703	58,106	1,652	60	109	889	196	3,170	161,928	46.6%	7,216	17.8%
879	1,965	1,349	119	7	15	66	0	0	4,400	11.3%	0	0.0%
133	526	539	11	1	7	28	2	79	1,326	11.5%	103	7.6%
1	1,010	3,318	62	13	65	351	2	988	5,810	20.6%	775	24.8%
98	2,940	0	0	0	0	0	0	0	3,038	5.2%	0	0.0%
1	2,346	1,235	84	5	7	43	0	0	3,721	14.8%	0	0.0%
14	2,227	0	0	0	0	0	0	0	2,241	5.1%	0	0.0%
82	662	669	15	0	1	33	2	62	1,526	11.9%	47	2.2%
96	2,040	1,314	69	2	27	55	1	236	3,840	12.7%	228	4.3%
1	296	0	0	0	0	0	0	0	297	6.1%	0	0.0%
35	1,030	91	1	0	0	8	0	0	1,165	5.1%	0	0.0%
323	1,045	1,005	15	2	12	361	0	0	2,763	12.8%	0	0.0%
3	755	358	1	0	2	21	0	0	1,140	4.9%	0	0.0%
595	1,128	1,182	28	2	8	26	3	157	3,129	17.6%	82	4.3%
208	779	2,129	11	2	4	4,337	7	308	7,785	34.5%	177	15.5%
2,636	3,614	6,282	405	11	22	464	0	0	13,434	17.1%	0	0.0%
543	768	1,048	29	4	7	20	0	0	2,419	8.9%	0	0.0%
1	685	150	2	0	0	8	0	0	846	4.5%	0	0.0%
0	1,462	277	6	1	0	26	0	0	1,772	5.8%	0	0.0%
809	1,590	2,516	32	5	20	69	9	711	5,761	24.8%	639	22.6%
0	1,229	61	2	0	0	24	0	0	1,316	6.0%	0	0.0%
261	950	998	14	2	4	12	1	376	2,618	18.0%	482	23.9%
10,799	10,898	19,085	238	11	7	241	10	3,728	45,017	36.6%	3,383	25.6%
131	888	1,507	48	4	20	515	5	115	3,233	19.1%	114	7.2%
513	1,853	2,080	88	6	13	150	0	5	4,708	15.0%	5	0.1%
108	907	668	11	3	11	38	0	0	1,746	6.6%	0	0.0%
48	1,311	870	37	5	1	55	0	0	2,327	9.6%	0	0.0%
56	1,217	51	0	0	0	0	0	0	1,324	3.1%	0	0.0%
166	621	2,313	15	5	15	3,401	1	326	6,863	32.2%	292	15.2%
8	372	0	0	0	0	0	0	0	380	3.7%	0	0.0%
921	2,467	6,767	520	20	11	103	0	0	10,809	17.2%	0	0.0%
383	387	929	15	1	50	57	0	430	2,252	13.6%	535	27.0%
277	331	363	9	1	5	2	1	94	1,083	14.4%	113	7.8%
5,040	5,584	11,345	382	10	23	47	0	0	22,431	26.7%	0	0.0%
661	810	1,852	16	3	6	1,388	2	224	4,962	34.2%	247	14.6%
5,635	3,126	11,919	390	8	34	1,444	25	3,222	25,803	40.0%	2,070	41.1%
5	1,976	4	0	5	7	46	0	0	2,043	9.1%	0	0.0%
9	335	149	1	0	0	8	0	0	502	4.1%	0	0.0%
1,002	1,551	1,417	37	3	7	34	1	357	4,409	11.2%	307	9.7%
221	914	1,100	38	2	9	69	8	304	2,665	11.4%	485	20.6%
4,801	3,708	5,331	262	9	20	925	14	329	15,399	41.3%	438	8.5%
1	1,112	329	8	3	2	11	0	0	1,466	7.9%	0	0.0%
163	1,071	1,152	39	4	5	33	0	0	2,467	10.3%	0	0.0%
274	1,549	724	32	1	14	30	0	0	2,624	11.5%	0	0.0%
277,647	224,738	346,820	9,874	526	1,506	46,337	617	43,427	951,492	25.3%	43,343	9.5%
28.6%		34.3%	74.6%	66.5%	52.0%	9.3%	0.3%	15.4%	25.3%			

**Estimated Impact on Net Property Tax**

**Current Law**

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**2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year**

**Homestead Net Tax After Circuit Breaker Credits**

Cnty	County	2007						Year-Over-Year Change				2007 to 2010 #	Pre-Rebate 2007 to 2008**	Pre-Rebate 2007 to 2010	Circuit Breaker Credits		
		Before Rebate	After \$300 M Rebate	2008**	2009	2010 Est	2011 Est	2007* to 2008**	2008 to 2009	2009 to 2010	2010 to 2011				2009	2010 Est	2011 Est
01	Adams	9,387,736	8,150,713	7,498,992	7,706,148	7,564,818	7,781,457	-8.0%	2.8%	-1.8%	2.9%	-7.2%	-20.1%	-19.4%	8,684	299,305	399,995
02	Allen	143,743,132	125,311,487	98,031,844	106,424,903	101,370,270	104,548,977	-21.8%	8.6%	-4.7%	3.1%	-19.1%	-31.8%	-29.5%	235,618	9,321,824	12,297,370
03	Bartholomew	26,293,003	20,716,775	16,751,158	21,363,326	21,704,028	22,300,396	-19.1%	27.5%	1.6%	2.7%	4.8%	-36.3%	-17.5%	47,280	1,137,273	1,586,477
04	Benton	2,343,380	2,014,076	922,468	1,235,014	1,318,088	1,311,323	-54.2%	33.9%	6.7%	-0.5%	-34.6%	-60.6%	-43.8%	1,450	59,685	63,092
05	Blackford	3,016,181	2,597,923	2,015,358	2,362,194	2,051,428	2,113,839	-22.4%	17.2%	-13.2%	3.0%	-21.0%	-33.2%	-32.0%	16,920	149,809	181,941
06	Boone	44,350,660	42,186,431	42,106,906	34,325,004	31,812,242	32,410,590	-0.2%	-18.5%	-7.3%	1.9%	-24.6%	-5.1%	-28.3%	3,657	1,723,599	2,230,766
07	Brown	4,672,765	4,342,321	3,193,887	1,757,414	1,970,183	2,071,790	-26.4%	-45.0%	12.1%	5.2%	-54.6%	-31.6%	-57.8%	1	8,966	12,726
08	Carroll	5,631,215	4,921,761	3,721,014	3,301,380	3,309,933	3,333,208	-24.4%	-11.3%	0.3%	0.7%	-32.7%	-33.9%	-41.2%	13,864	87,560	94,609
09	Cass	9,907,867	8,501,526	5,536,048	5,907,878	5,842,363	6,066,928	-34.9%	6.7%	-1.1%	3.8%	-31.3%	-44.1%	-41.0%	58,074	266,842	359,991
10	Clark	28,627,333	23,395,271	20,190,966	22,215,375	22,715,766	23,641,002	-13.7%	10.0%	2.3%	4.1%	-2.9%	-29.5%	-20.7%	75,748	190,158	353,366
11	Clay	5,185,517	4,307,210	3,048,725	3,945,121	3,791,202	3,827,987	-29.2%	29.4%	-3.9%	1.0%	-12.0%	-41.2%	-26.9%	21,777	209,308	224,720
12	Clinton	7,687,227	6,629,844	4,735,016	3,027,681	3,284,880	3,555,231	-28.6%	-36.1%	8.5%	8.2%	-50.5%	-38.4%	-57.3%	19	28,944	58,328
13	Crawford	2,196,746	1,889,544	1,548,565	1,599,799	1,548,842	1,587,235	-18.0%	3.3%	-3.2%	2.5%	-18.0%	-29.5%	-29.5%	7,322	105,509	129,080
14	Daviess	6,840,078	5,835,002	4,440,001	5,681,102	5,080,744	5,239,379	-23.9%	28.0%	-10.6%	3.1%	-12.9%	-35.1%	-25.7%	72,885	472,473	560,737
15	Dearborn	20,005,534	17,919,363	15,556,228	17,056,327	17,245,021	17,720,860	-13.2%	9.6%	1.1%	2.8%	-3.8%	-22.2%	-13.8%	0	197,729	288,240
16	Decatur	5,583,164	4,736,577	4,078,185	3,458,115	3,560,771	3,731,627	-13.9%	-15.2%	3.0%	4.8%	-24.8%	-27.0%	-36.2%	854	14,034	29,037
17	DeKalb	10,846,955	9,281,730	7,304,321	6,875,469	7,090,721	7,497,576	-21.3%	-5.9%	3.1%	5.7%	-23.6%	-32.7%	-34.6%	6,889	26,939	60,564
18	Delaware	36,544,731	31,345,409	24,207,797	22,706,791	21,297,344	21,923,612	-22.8%	-6.2%	-6.2%	2.9%	-32.1%	-33.8%	-41.7%	117,895	1,759,739	2,367,859
19	Dubois	15,556,298	14,022,938	12,524,006	12,408,897	11,543,026	11,880,699	-10.7%	-0.9%	-7.0%	2.9%	-17.7%	-19.5%	-25.8%	4,477	534,281	719,779
20	Elkhart	71,187,230	63,010,282	55,306,034	58,127,691	56,685,471	59,592,894	-12.2%	5.1%	-2.5%	5.1%	-10.0%	-22.3%	-20.4%	148,236	3,889,071	5,104,373
21	Fayette	5,978,373	4,943,475	1,432,416	2,870,873	2,595,159	2,758,156	-71.0%	100.4%	-9.6%	6.3%	-47.5%	-76.0%	-56.6%	43,019	299,640	361,163
22	Floyd	26,374,599	22,801,456	19,939,248	19,437,885	20,747,518	21,486,521	-12.6%	-2.5%	6.7%	3.6%	-9.0%	-24.4%	-21.3%	11,596	100,287	183,621
23	Fountain	3,323,913	2,852,487	2,150,706	2,232,470	2,165,643	2,224,607	-24.6%	3.8%	-3.0%	2.7%	-24.1%	-35.3%	-34.8%	6,108	33,348	43,396
24	Franklin	5,368,967	4,565,681	4,071,179	4,628,164	4,590,244	4,737,020	-10.8%	13.7%	-0.8%	3.2%	0.5%	-24.2%	-14.5%	2,278	24,666	31,447
25	Fulton	3,956,148	3,333,429	2,660,464	2,406,222	2,535,224	2,665,322	-20.2%	-9.6%	5.4%	5.1%	-23.9%	-32.8%	-35.9%	475	11,044	20,261
26	Gibson	10,872,639	9,688,762	7,443,604	7,456,702	7,384,256	7,464,904	-23.2%	0.2%	-1.0%	1.1%	-23.8%	-31.5%	-32.1%	12,155	217,263	270,771
27	Grant	14,763,774	12,818,378	8,143,756	8,870,295	3,619,959	4,089,151	-36.5%	8.9%	-59.2%	13.0%	-71.8%	-44.8%	-75.5%	35,243	10,933	91,720
28	Greene	7,221,292	6,438,285	5,995,034	4,677,221	4,738,201	5,046,749	-6.9%	-22.0%	1.3%	6.5%	-26.4%	-17.0%	-34.4%	49,887	231,689	322,172
29	Hamilton	200,996,487	186,093,978	181,832,000	175,586,565	171,423,098	176,101,324	-2.3%	-3.4%	-2.4%	2.7%	-7.9%	-9.5%	-14.7%	143,841	9,730,952	12,514,142
30	Hancock	31,475,637	28,662,790	29,653,905	29,402,639	26,270,203	26,862,125	3.5%	-0.8%	-10.7%	2.3%	-8.3%	-5.8%	-16.5%	20,496	1,652,366	2,107,002
31	Harrison	9,785,880	8,585,584	5,951,234	6,332,630	6,515,251	6,675,861	-30.7%	6.4%	2.9%	2.5%	-24.1%	-39.2%	-33.4%	6,041	49,092	53,185
32	Hendricks	81,982,904	76,356,486	68,685,451	67,040,687	64,787,552	66,219,790	-10.0%	-2.4%	-3.4%	2.2%	-15.2%	-16.2%	-21.0%	16,075	4,536,801	5,826,374
33	Henry	12,969,037	11,335,685	8,524,802	9,182,964	8,360,453	8,799,251	-24.8%	7.7%	-9.0%	5.2%	-26.2%	-34.3%	-35.5%	26,885	282,012	441,765
34	Howard	32,095,950	28,960,228	15,530,098	11,027,452	12,007,703	11,916,872	-46.4%	-29.0%	8.9%	-0.8%	-58.5%	-51.6%	-62.6%	3,932	121,933	78,639
35	Huntington	12,385,909	10,561,093	6,745,625	8,409,987	8,031,439	8,286,615	-36.1%	24.7%	-4.5%	3.2%	-24.0%	-45.5%	-35.2%	48,511	603,217	734,959

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		Before	After					2007* to	2008 to	2009 to	2010 to		2007 to	2007 to	2009	2010 Est	2011 Est
		Rebate	\$300 M Rebate					2008**	2009	2010	2011		2008**	2010			
36	Jackson	8,488,405	7,263,845	5,200,029	5,081,019	5,339,330	5,651,326	-28.4%	-2.3%	5.1%	5.8%	-26.5%	-38.7%	-37.1%	4,819	28,593	65,465
37	Jasper	8,356,455	7,202,221	4,811,531	4,514,277	5,318,946	5,474,419	-33.2%	-6.2%	17.8%	2.9%	-26.1%	-42.4%	-36.3%	3,487	11,333	17,055
38	Jay	3,658,129	3,048,750	1,431,038	1,188,726	1,509,935	1,564,600	-53.1%	-16.9%	27.0%	3.6%	-50.5%	-60.9%	-58.7%	828	9,469	15,023
39	Jefferson	10,709,990	9,406,723	7,242,962	7,007,857	6,906,439	7,132,029	-23.0%	-3.2%	-1.4%	3.3%	-26.6%	-32.4%	-35.5%	3,698	366,181	506,117
40	Jennings	6,637,005	5,891,681	4,896,487	4,659,187	4,524,996	4,754,749	-16.9%	-4.8%	-2.9%	5.1%	-23.2%	-26.2%	-31.8%	8,928	153,560	209,962
41	Johnson	65,940,551	60,290,661	53,838,034	50,136,150	49,497,706	50,996,300	-10.7%	-6.9%	-1.3%	3.0%	-17.9%	-18.4%	-24.9%	43,838	2,521,773	3,258,709
42	Knox	9,077,776	7,754,319	5,742,385	6,523,907	6,084,964	6,230,326	-25.9%	13.6%	-6.7%	2.4%	-21.5%	-36.7%	-33.0%	150,518	762,493	912,075
43	Kosciusko	20,703,130	18,546,658	15,492,247	18,511,068	17,895,067	18,463,059	-16.5%	19.5%	-3.3%	3.2%	-3.5%	-25.2%	-13.6%	23,674	363,984	476,042
44	LaGrange	8,136,853	7,024,733	5,456,045	6,352,922	6,162,792	6,424,163	-22.3%	16.4%	-3.0%	4.2%	-12.3%	-32.9%	-24.3%	2,722	11,322	24,204
45	Lake	303,152,374	262,495,631	216,828,430	225,360,679	219,378,830	225,032,300	-17.4%	3.9%	-2.7%	2.6%	-16.4%	-28.5%	-27.6%	3,298,843	14,349,532	16,058,150
46	LaPorte	39,546,911	33,027,696	22,016,477	29,096,264	28,898,784	29,701,401	-33.3%	32.2%	-0.7%	2.8%	-12.5%	-44.3%	-26.9%	738,683	2,196,262	2,600,279
47	Lawrence	11,682,630	10,053,250	9,586,908	9,717,675	8,550,346	8,875,699	-4.6%	1.4%	-12.0%	3.8%	-14.9%	-17.9%	-26.8%	107,222	533,298	717,761
48	Madison	38,265,694	32,416,028	25,509,053	29,586,144	28,915,886	30,203,608	-21.3%	16.0%	-2.3%	4.5%	-10.8%	-33.3%	-24.4%	850,022	4,262,040	5,221,703
49	Marion	415,755,421	364,038,318	282,221,067	289,186,030	270,078,759	276,466,510	-22.5%	2.5%	-6.6%	2.4%	-25.8%	-32.1%	-35.0%	1,092,836	31,202,274	37,653,977
50	Marshall	12,981,788	11,614,601	8,866,107	10,048,616	10,171,502	10,521,193	-23.7%	13.3%	1.2%	3.4%	-12.4%	-31.7%	-21.6%	10,055	266,608	360,503
51	Martin	1,920,392	1,698,834	1,320,919	1,224,918	1,161,876	1,205,769	-22.2%	-7.3%	-5.1%	3.8%	-31.6%	-31.2%	-39.5%	3,480	21,191	29,879
52	Miami	7,345,268	6,159,091	4,628,633	1,379,085	1,475,805	1,462,479	-24.8%	-70.2%	7.0%	-0.9%	-76.0%	-37.0%	-79.9%	3,544	27,104	22,527
53	Monroe	36,217,068	31,662,391	27,514,766	27,867,607	27,365,821	29,654,536	-13.1%	1.3%	-1.8%	8.4%	-13.6%	-24.0%	-24.4%	10,435	79,550	212,108
54	Montgomery	13,568,330	12,392,536	3,469,103	1,137,245	930,266	1,377,317	-72.0%	-67.2%	-18.2%	48.1%	-92.5%	-74.4%	-93.1%	3	7,952	85,382
55	Morgan	22,522,232	19,932,987	10,435,378	10,970,103	11,697,900	12,222,514	-47.6%	5.1%	6.6%	4.5%	-41.3%	-53.7%	-48.1%	19,393	51,168	76,236
56	Newton	3,983,960	3,410,191	2,701,571	2,942,534	2,879,925	2,935,516	-20.8%	8.9%	-2.1%	1.9%	-15.5%	-32.2%	-27.7%	8,160	49,968	55,082
57	Noble	12,244,677	10,702,713	8,367,290	8,865,671	8,820,742	9,204,288	-21.8%	6.0%	-0.5%	4.3%	-17.6%	-31.7%	-28.0%	8,864	20,431	59,339
58	Ohio	1,193,868	991,188	610,044	887,736	745,069	781,616	-38.5%	45.5%	-16.1%	4.9%	-24.8%	-48.9%	-37.6%	316	21,330	24,663
59	Orange	2,756,811	2,381,781	1,668,358	1,938,451	1,977,052	2,050,201	-30.0%	16.2%	2.0%	3.7%	-17.0%	-39.5%	-28.3%	5,234	45,156	54,525
60	Owen	4,819,281	4,359,738	4,142,120	3,891,249	3,660,620	3,908,736	-5.0%	-6.1%	-5.9%	6.8%	-16.0%	-14.1%	-24.0%	5,996	93,328	139,092
61	Parke	2,928,744	2,519,199	1,343,898	1,457,768	1,468,790	1,502,249	-46.7%	8.5%	0.8%	2.3%	-41.7%	-54.1%	-49.8%	4,624	3,796	5,543
62	Perry	4,676,652	4,132,256	3,260,378	3,148,898	2,925,339	3,030,555	-21.1%	-3.4%	-7.1%	3.6%	-29.2%	-30.3%	-37.4%	29,898	131,185	183,738
63	Pike	2,920,486	2,526,443	1,747,914	1,983,231	1,989,233	2,053,602	-30.8%	13.5%	0.3%	3.2%	-21.3%	-40.1%	-31.9%	5,185	81,348	99,142
64	Porter	84,745,771	80,869,301	66,466,925	51,657,684	54,405,798	57,123,217	-17.8%	-22.3%	5.3%	5.0%	-32.7%	-21.6%	-35.8%	56	352,380	849,285
65	Posey	7,791,002	6,541,979	5,919,863	6,470,323	6,396,430	6,462,820	-9.5%	9.3%	-1.1%	1.0%	-2.2%	-24.0%	-17.9%	31,544	145,019	183,201
66	Pulaski	2,512,364	2,088,683	1,231,789	499,590	742,028	773,622	-41.0%	-59.4%	48.5%	4.3%	-64.5%	-51.0%	-70.5%	0	2,244	5,340
67	Putnam	9,964,386	8,801,306	5,861,565	5,251,205	5,387,648	5,625,419	-33.4%	-10.4%	2.6%	4.4%	-38.8%	-41.2%	-45.9%	301	19,387	37,105
68	Randolph	6,170,099	5,250,647	3,501,800	3,771,722	3,461,062	3,551,688	-33.3%	7.7%	-8.2%	2.6%	-34.1%	-43.2%	-43.9%	31,465	338,224	393,189
69	Ripley	6,383,128	5,517,170	4,126,349	4,796,508	4,882,540	5,069,705	-25.2%	16.2%	1.8%	3.8%	-11.5%	-35.4%	-23.5%	4,673	15,308	26,236
70	Rush	3,597,346	2,876,236	1,794,444	2,396,782	2,276,748	2,352,381	-37.6%	33.6%	-5.0%	3.3%	-20.8%	-50.1%	-36.7%	59,813	69,753	100,681

**Estimated Impact on Net Property Tax**

**Current Law**

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**2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year**

**Homestead Net Tax After Circuit Breaker Credits**

Cnty	County	2007	2007	2008**	2009	2010 Est	2011 Est	Year-Over-Year Change				2007 to 2010 #	Pre-Rebate	Pre-Rebate	Circuit Breaker Credits		
		Before	After					2007* to 2008**	2008 to 2009	2009 to 2010	2010 to 2011		2007 to 2008**	2007 to 2010	2009	2010 Est	2011 Est
		Rebate	\$300 M Rebate														
71	St. Joseph	118,795,727	102,667,466	75,889,505	83,448,516	75,229,507	79,028,642	-26.1%	10.0%	-9.8%	5.1%	-26.7%	-36.1%	-36.7%	709,211	4,096,669	5,754,131
72	Scott	5,427,477	4,871,533	3,403,865	4,029,524	3,970,815	4,031,780	-30.1%	18.4%	-1.5%	1.5%	-18.5%	-37.3%	-26.8%	32,379	48,290	55,306
73	Shelby	12,837,146	11,429,786	9,817,493	9,711,209	9,251,740	9,555,386	-14.1%	-1.1%	-4.7%	3.3%	-19.1%	-23.5%	-27.9%	8,206	118,366	191,859
74	Spencer	4,955,626	4,351,453	3,320,674	3,669,016	3,699,071	3,828,869	-23.7%	10.5%	0.8%	3.5%	-15.0%	-33.0%	-25.4%	1,380	42,672	56,693
75	Starke	6,125,698	5,505,255	3,875,602	3,645,487	3,757,725	3,902,853	-29.6%	-5.9%	3.1%	3.9%	-31.7%	-36.7%	-38.7%	208	15,907	31,950
76	Steuben	9,432,186	8,229,392	7,230,954	6,625,964	6,236,652	6,564,789	-12.1%	-8.4%	-5.9%	5.3%	-24.2%	-23.3%	-33.9%	1,896	15,362	34,234
77	Sullivan	4,243,867	3,730,382	2,628,514	2,508,409	2,503,575	2,513,969	-29.5%	-4.6%	-0.2%	0.4%	-32.9%	-38.1%	-41.0%	7,071	83,950	86,509
78	Switzerland	1,261,154	1,065,349	809,161	1,111,355	1,057,707	1,101,248	-24.0%	37.3%	-4.8%	4.1%	-0.7%	-35.8%	-16.1%	4,515	27,974	31,940
79	Tippecanoe	47,087,930	41,361,959	34,513,046	33,515,673	31,162,046	32,155,267	-16.6%	-2.9%	-7.0%	3.2%	-24.7%	-26.7%	-33.8%	5,405	85,225	220,842
80	Tipton	5,201,010	4,457,674	3,181,740	3,679,496	3,565,687	3,475,763	-28.6%	15.6%	-3.1%	-2.5%	-20.0%	-38.8%	-31.4%	17,123	111,378	115,266
81	Union	2,034,072	1,810,577	1,734,510	1,716,133	1,563,883	1,593,491	-4.2%	-1.1%	-8.9%	1.9%	-13.6%	-14.7%	-23.1%	8,873	74,578	85,985
82	Vanderburgh	55,533,081	46,340,130	30,018,803	41,122,915	38,776,817	39,791,323	-35.2%	37.0%	-5.7%	2.6%	-16.3%	-45.9%	-30.2%	54,125	2,426,671	3,066,380
83	Vermillion	3,962,655	3,547,297	2,645,401	2,716,968	2,434,974	2,452,622	-25.4%	2.7%	-10.4%	0.7%	-31.4%	-33.2%	-38.6%	67,550	127,665	155,663
84	Vigo	28,007,034	23,314,943	18,004,868	23,978,674	21,626,774	21,824,418	-22.8%	33.2%	-9.8%	0.9%	-7.2%	-35.7%	-22.8%	678,036	3,859,595	4,432,493
85	Wabash	7,294,520	5,920,213	1,203,911	660,621	1,938,639	2,096,112	-79.7%	-45.1%	193.5%	8.1%	-67.3%	-83.5%	-73.4%	791	177,184	201,211
86	Warren	2,184,456	1,850,235	1,175,751	1,290,548	1,315,977	1,315,629	-36.5%	9.8%	2.0%	0.0%	-28.9%	-46.2%	-39.8%	2,115	10,747	9,228
87	Warrick	21,398,483	19,041,406	16,561,393	18,335,143	17,503,067	17,949,611	-13.0%	10.7%	-4.5%	2.6%	-8.1%	-22.6%	-18.2%	48,600	307,488	395,573
88	Washington	5,696,017	4,926,329	3,988,268	4,231,726	4,202,854	4,248,446	-19.0%	6.1%	-0.7%	1.1%	-14.7%	-30.0%	-26.2%	12,067	74,701	91,716
89	Wayne	21,295,172	17,997,356	12,857,995	16,821,210	14,192,242	14,612,000	-28.6%	30.8%	-15.6%	3.0%	-21.1%	-39.6%	-33.4%	428,787	2,115,691	2,584,798
90	Wells	6,878,649	5,916,781	3,922,330	3,362,905	3,148,893	3,286,160	-33.7%	-14.3%	-6.4%	4.4%	-46.8%	-43.0%	-54.2%	492	967	9,072
91	White	6,665,789	5,795,331	4,330,694	4,347,331	4,583,986	4,742,086	-25.3%	0.4%	5.4%	3.4%	-20.9%	-35.0%	-31.2%	6,322	47,319	71,858
92	Whitley	10,901,903	9,598,278	8,261,672	8,131,472	8,185,100	8,470,101	-13.9%	-1.6%	0.7%	3.5%	-14.7%	-24.2%	-24.9%	12,943	42,817	80,766
		2,507,732,891	2,207,732,891	1,780,105,097	1,819,217,511	1,750,351,749	1,805,851,350	-19.4%	2.2%	-3.8%	-0.7%	-20.7%	-29.0%	-30.2%	9,949,447	110,914,051	138,706,458

\* The \$300 M homestead rebate passed in HEA 1001 (2007) reduced the final net tax bills for 2007 by that amount. The 2007 to 2008 comparison of net tax is based on the net tax amount for 2007 after rebates.

\*\* The 2008 homestead net tax also reflects a reduction of \$250 M resulting from the additional homestead credits passed in HEA 1001 (2007).

# This column shows the estimated overall change from 2007 net tax bills to 2010 which illustrates the full effect of HEA 1001(2008) when fully implemented.



**Estimated Impact on Net Property Tax**

**Current Law**

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**2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year**

Cnty	County	Other Residential Net Tax After Circuit Breaker Credits					Year-Over-Year Change					Circuit Breaker Credits		
		2007	2008	2009	2010 Est	2011 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2007 to 2010	2009	2010 Est	2011 Est
01	Adams	2,377,448	2,619,674	2,269,931	2,109,713	2,129,126	10.2%	-13.4%	-7.1%	0.9%	-11.3%	214,685	543,685	532,929
02	Allen	38,660,241	37,680,468	32,735,269	26,883,536	27,088,076	-2.5%	-13.1%	-17.9%	0.8%	-30.5%	2,839,249	7,486,233	7,644,298
03	Bartholomew	9,728,098	9,941,222	10,150,147	9,820,834	9,853,101	2.2%	2.1%	-3.2%	0.3%	1.0%	24,201	605,372	628,794
04	Benton	1,085,294	880,245	938,430	799,804	780,931	-18.9%	6.6%	-14.8%	-2.4%	-26.3%	47,381	187,934	175,679
05	Blackford	1,469,228	1,456,446	1,116,051	954,546	961,942	-0.9%	-23.4%	-14.5%	0.8%	-35.0%	306,426	474,939	460,560
06	Boone	9,282,145	9,983,014	8,429,256	9,808,451	9,814,382	7.6%	-15.6%	16.4%	0.1%	5.7%	0	179,603	140,231
07	Brown	6,886,812	10,171,897	6,625,014	6,604,120	6,578,581	47.7%	-34.9%	-0.3%	-0.4%	-4.1%	0	0	0
08	Carroll	3,223,219	3,400,738	2,954,199	2,843,169	2,760,455	5.5%	-13.1%	-3.8%	-2.9%	-11.8%	153,243	264,981	249,474
09	Cass	4,885,165	4,838,319	3,601,165	3,132,529	3,140,457	-1.0%	-25.6%	-13.0%	0.3%	-35.9%	1,385,615	2,018,606	2,013,808
10	Clark	14,275,599	15,736,004	14,096,439	13,822,075	13,743,113	10.2%	-10.4%	-1.9%	-0.6%	-3.2%	180,080	1,135,273	1,292,911
11	Clay	2,050,533	2,282,818	2,413,468	2,254,457	2,220,829	11.3%	5.7%	-6.6%	-1.5%	9.9%	126,176	370,337	373,396
12	Clinton	4,329,316	3,392,903	3,784,036	3,353,302	3,361,382	-21.6%	11.5%	-11.4%	0.2%	-22.5%	53,811	539,699	538,570
13	Crawford	1,316,536	1,964,017	1,723,137	1,431,991	1,440,614	49.2%	-12.3%	-16.9%	0.6%	8.8%	120,029	439,938	419,795
14	Daviess	3,003,150	2,980,183	2,638,856	2,357,391	2,363,625	-0.8%	-11.5%	-10.7%	0.3%	-21.5%	640,608	1,037,333	1,027,949
15	Dearborn	7,992,401	8,081,040	8,103,560	7,674,422	7,669,280	1.1%	0.3%	-5.3%	-0.1%	-4.0%	0	248,430	264,906
16	Decatur	2,715,684	2,999,238	2,424,448	2,472,762	2,458,654	10.4%	-19.2%	2.0%	-0.6%	-8.9%	0	0	0
17	DeKalb	4,293,742	4,434,851	4,233,451	4,050,084	4,086,806	3.3%	-4.5%	-4.3%	0.9%	-5.7%	46,303	374,698	373,848
18	Delaware	19,300,296	20,148,447	14,952,727	12,091,823	12,096,811	4.4%	-25.8%	-19.1%	0.0%	-37.3%	5,144,680	8,077,797	8,226,140
19	Dubois	4,577,773	4,655,095	4,958,294	5,071,290	5,101,300	1.7%	6.5%	2.3%	0.6%	10.8%	144	354,933	341,644
20	Elkhart	24,458,339	24,401,880	21,900,330	19,934,002	20,404,614	-0.2%	-10.3%	-9.0%	2.4%	-18.5%	1,614,372	3,871,394	3,834,704
21	Fayette	3,149,681	2,203,620	2,592,379	2,020,216	2,031,538	-30.0%	17.6%	-22.1%	0.6%	-35.9%	613,512	594,189	602,916
22	Floyd	10,346,670	10,520,462	9,858,623	9,582,339	9,516,540	1.7%	-6.3%	-2.8%	-0.7%	-7.4%	0	408,881	509,199
23	Fountain	1,991,397	1,830,985	1,861,294	1,744,166	1,734,742	-8.1%	1.7%	-6.3%	-0.5%	-12.4%	13,732	212,805	196,483
24	Franklin	1,971,079	2,124,648	1,879,013	1,996,863	1,989,312	7.8%	-11.6%	6.3%	-0.4%	1.3%	0	0	0
25	Fulton	3,161,794	3,627,658	3,172,078	3,168,921	3,157,562	14.7%	-12.6%	-0.1%	-0.4%	0.2%	5,499	56,329	53,261
26	Gibson	2,491,220	2,672,831	2,461,773	2,477,382	2,464,704	7.3%	-7.9%	0.6%	-0.5%	-0.6%	262,435	547,768	548,783
27	Grant	9,514,060	9,544,331	7,631,920	5,415,297	5,463,977	0.3%	-20.0%	-29.0%	0.9%	-43.1%	1,334,283	34,675	35,781
28	Greene	2,759,432	2,521,640	2,633,979	2,441,779	2,525,393	-8.6%	4.5%	-7.3%	3.4%	-11.5%	223,474	479,808	418,198
29	Hamilton	41,802,213	45,494,298	45,552,969	43,740,127	43,969,424	8.8%	0.1%	-4.0%	0.5%	4.6%	37,996	2,932,281	2,838,840
30	Hancock	8,244,588	8,401,025	9,329,034	8,745,997	8,771,382	1.9%	11.0%	-6.2%	0.3%	6.1%	167,844	1,106,764	1,046,875
31	Harrison	2,750,519	2,694,844	2,375,958	2,402,049	2,384,171	-2.0%	-11.8%	1.1%	-0.7%	-12.7%	8,973	19,336	20,326
32	Hendricks	20,545,063	15,573,283	19,207,679	16,882,091	16,983,455	-24.2%	23.3%	-12.1%	0.6%	-17.8%	623,583	3,027,674	2,912,818
33	Henry	6,152,030	5,996,146	5,553,969	4,800,062	4,885,131	-2.5%	-7.4%	-13.6%	1.8%	-22.0%	155,010	1,900,590	1,840,773
34	Howard	13,079,510	13,271,717	11,701,167	10,251,033	9,921,215	1.5%	-11.8%	-12.4%	-3.2%	-21.6%	686,393	2,411,279	2,509,925
35	Huntington	3,675,463	3,343,857	3,074,939	2,758,864	2,792,461	-9.0%	-8.0%	-10.3%	1.2%	-24.9%	371,198	808,944	809,292

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**2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion**

**2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year**

Cnty	County	Other Residential Net Tax After Circuit Breaker Credits					Year-Over-Year Change					Circuit Breaker Credits		
		2007	2008	2009	2010 Est	2011 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2007 to 2010	2009	2010 Est	2011 Est
36	Jackson	4,120,438	4,216,826	3,643,533	3,623,613	3,639,150	2.3%	-13.6%	-0.5%	0.4%	-12.1%	6,995	77,797	78,942
37	Jasper	3,900,886	3,417,252	2,490,882	2,764,465	2,717,865	-12.4%	-27.1%	11.0%	-1.7%	-29.1%	0	0	0
38	Jay	1,939,929	1,682,295	1,742,701	1,655,224	1,647,340	-13.3%	3.6%	-5.0%	-0.5%	-14.7%	109	75,814	35,911
39	Jefferson	2,970,707	3,019,192	2,892,227	2,666,476	2,677,052	1.6%	-4.2%	-7.8%	0.4%	-10.2%	33,245	343,648	338,105
40	Jennings	2,632,125	2,671,192	2,773,308	2,745,613	2,781,776	1.5%	3.8%	-1.0%	1.3%	4.3%	145,946	351,094	334,615
41	Johnson	21,730,851	21,036,845	18,827,014	17,387,230	17,493,905	-3.2%	-10.5%	-7.6%	0.6%	-20.0%	1,413,233	3,181,346	3,140,613
42	Knox	4,518,681	4,512,030	3,704,140	3,235,834	3,248,461	-0.1%	-17.9%	-12.6%	0.4%	-28.4%	997,047	1,582,692	1,582,491
43	Kosciusko	17,636,403	18,427,119	21,140,834	21,093,168	21,118,869	4.5%	14.7%	-0.2%	0.1%	19.6%	3,754	288,369	287,425
44	LaGrange	6,312,124	6,372,884	5,787,757	5,848,523	5,847,696	1.0%	-9.2%	1.0%	0.0%	-7.3%	2,801	71,330	72,857
45	Lake	106,003,432	111,622,257	83,534,141	72,909,140	72,535,099	5.3%	-25.2%	-12.7%	-0.5%	-31.2%	21,748,838	31,473,239	30,918,748
46	LaPorte	22,775,774	23,267,325	30,524,708	27,984,465	28,075,557	2.2%	31.2%	-8.3%	0.3%	22.9%	555,965	3,440,954	3,596,432
47	Lawrence	4,323,971	5,456,775	4,296,396	3,567,823	3,590,258	26.2%	-21.3%	-17.0%	0.6%	-17.5%	1,028,241	1,235,431	1,236,388
48	Madison	19,229,585	21,243,189	17,735,658	14,832,221	15,203,319	10.5%	-16.5%	-16.4%	2.5%	-22.9%	7,492,898	8,410,573	8,300,442
49	Marion	143,105,224	126,691,690	105,989,456	94,765,323	95,349,715	-11.5%	-16.3%	-10.6%	0.6%	-33.8%	9,993,966	26,711,204	25,586,512
50	Marshall	8,879,714	9,508,994	8,304,102	8,138,447	8,160,138	7.1%	-12.7%	-2.0%	0.3%	-8.3%	70,637	412,548	414,439
51	Martin	728,190	744,254	650,849	644,398	644,430	2.2%	-12.6%	-1.0%	0.0%	-11.5%	22,520	59,829	57,581
52	Miami	4,146,136	4,782,485	3,154,388	2,712,771	2,599,163	15.3%	-34.0%	-14.0%	-4.2%	-34.6%	361,428	676,192	683,646
53	Monroe	18,977,346	20,156,139	18,136,565	19,375,786	19,853,987	6.2%	-10.0%	6.8%	2.5%	2.1%	0	2,311	0
54	Montgomery	5,134,356	4,517,369	3,155,231	2,965,925	3,012,064	-12.0%	-30.2%	-6.0%	1.6%	-42.2%	202,041	564,183	548,456
55	Morgan	9,610,497	7,308,050	6,802,575	6,986,648	6,905,685	-24.0%	-6.9%	2.7%	-1.2%	-27.3%	0	0	0
56	Newton	1,796,430	1,836,531	1,537,297	1,552,300	1,535,754	2.2%	-16.3%	1.0%	-1.1%	-13.6%	29,968	127,003	117,888
57	Noble	6,104,898	6,527,788	6,245,840	5,822,269	5,824,672	6.9%	-4.3%	-6.8%	0.0%	-4.6%	100,264	464,808	460,688
58	Ohio	409,039	443,242	389,775	411,634	422,721	8.4%	-12.1%	5.6%	2.7%	0.6%	0	0	0
59	Orange	1,744,259	1,740,512	1,711,601	1,802,728	1,806,305	-0.2%	-1.7%	5.3%	0.2%	3.4%	0	10,017	9,968
60	Owen	2,290,719	2,446,608	2,495,938	2,428,996	2,492,003	6.8%	2.0%	-2.7%	2.6%	6.0%	16,836	186,141	138,317
61	Parke	2,313,204	2,120,834	2,014,916	1,972,152	1,919,999	-8.3%	-5.0%	-2.1%	-2.6%	-14.7%	0	27,941	20,883
62	Perry	2,104,312	2,262,628	2,095,954	1,926,164	1,931,339	7.5%	-7.4%	-8.1%	0.3%	-8.5%	181,991	416,624	416,354
63	Pike	1,293,502	1,261,654	1,162,820	1,133,162	1,140,135	-2.5%	-7.8%	-2.6%	0.6%	-12.4%	101,074	150,687	142,297
64	Porter	27,293,866	30,910,606	41,199,654	39,636,732	39,823,322	13.3%	33.3%	-3.8%	0.5%	45.2%	105,208	2,135,277	2,232,075
65	Posey	1,969,287	2,153,913	2,070,412	2,044,947	2,023,284	9.4%	-3.9%	-1.2%	-1.1%	3.8%	83,806	314,286	322,462
66	Pulaski	1,589,755	1,273,207	1,032,441	1,028,380	991,982	-19.9%	-18.9%	-0.4%	-3.5%	-35.3%	0	4,114	1,323
67	Putnam	4,583,017	4,390,141	3,596,627	3,643,542	3,632,239	-4.2%	-18.1%	1.3%	-0.3%	-20.5%	0	22,102	17,504
68	Randolph	2,867,021	2,872,259	2,492,516	2,150,310	2,149,164	0.2%	-13.2%	-13.7%	-0.1%	-25.0%	681,535	1,051,829	1,040,266
69	Ripley	1,926,311	2,007,457	2,007,893	2,034,712	2,029,076	4.2%	0.0%	1.3%	-0.3%	5.6%	0	2,273	1,474
70	Rush	1,513,711	1,734,414	1,554,468	1,340,491	1,333,950	14.6%	-10.4%	-13.8%	-0.5%	-11.4%	450,693	630,961	625,548

**Estimated Impact on Net Property Tax**

**Current Law**

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**2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year**

Cnty	County	Other Residential Net Tax After Circuit Breaker Credits					Year-Over-Year Change					Circuit Breaker Credits		
		2007	2008	2009	2010 Est	2011 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2007 to 2010	2009	2010 Est	2011 Est
71	St. Joseph	44,788,131	40,778,771	35,071,618	30,112,167	30,378,999	-9.0%	-14.0%	-14.1%	0.9%	-32.8%	8,922,916	10,469,317	10,718,639
72	Scott	2,951,937	2,579,536	2,720,905	2,480,616	2,453,975	-12.6%	5.5%	-8.8%	-1.1%	-16.0%	99,820	441,058	447,823
73	Shelby	6,019,237	5,722,959	5,225,463	4,801,910	4,802,244	-4.9%	-8.7%	-8.1%	0.0%	-20.2%	8,804	246,785	243,668
74	Spencer	2,069,240	2,095,126	2,125,830	2,188,581	2,188,803	1.3%	1.5%	3.0%	0.0%	5.8%	41,079	122,288	118,666
75	Starke	5,416,933	4,899,740	4,747,618	4,665,428	4,648,319	-9.5%	-3.1%	-1.7%	-0.4%	-13.9%	10,936	150,835	146,325
76	Steuben	14,071,203	15,550,931	13,485,926	14,127,789	14,169,156	10.5%	-13.3%	4.8%	0.3%	0.4%	0	8,294	8,490
77	Sullivan	1,924,495	1,773,546	1,703,369	1,494,396	1,473,100	-7.8%	-4.0%	-12.3%	-1.4%	-22.3%	211,683	449,543	427,785
78	Switzerland	685,178	712,927	810,239	818,457	821,664	4.0%	13.6%	1.0%	0.4%	19.5%	0	0	0
79	Tippecanoe	19,834,475	20,802,627	20,342,193	18,277,317	18,078,067	4.9%	-2.2%	-10.2%	-1.1%	-7.9%	811	1,299,899	1,425,164
80	Tipton	1,183,449	1,281,355	1,429,086	1,366,950	1,318,733	8.3%	11.5%	-4.3%	-3.5%	15.5%	153,239	343,972	355,300
81	Union	990,829	1,058,432	1,053,560	973,434	963,592	6.8%	-0.5%	-7.6%	-1.0%	-1.8%	105,138	207,466	196,393
82	Vanderburgh	22,721,372	21,973,025	20,881,372	18,068,122	17,926,756	-3.3%	-5.0%	-13.5%	-0.8%	-20.5%	600,132	3,988,188	4,228,297
83	Vermillion	1,923,737	1,718,797	1,384,421	1,321,685	1,300,925	-10.7%	-19.5%	-4.5%	-1.6%	-31.3%	156,149	369,389	366,514
84	Vigo	13,838,530	13,399,724	11,307,515	9,770,063	9,650,153	-3.2%	-15.6%	-13.6%	-1.2%	-29.4%	2,907,167	4,625,736	4,754,560
85	Wabash	3,069,047	2,719,736	2,460,093	1,773,004	1,739,612	-11.4%	-9.5%	-27.9%	-1.9%	-42.2%	55,866	34	30
86	Warren	521,509	521,714	512,743	574,310	557,434	0.0%	-1.7%	12.0%	-2.9%	10.1%	0	17,392	9,839
87	Warrick	6,692,000	7,287,857	6,322,136	7,104,014	7,088,802	8.9%	-13.3%	12.4%	-0.2%	6.2%	189,011	342,785	361,377
88	Washington	3,111,474	3,174,353	2,805,643	2,716,436	2,668,321	2.0%	-11.6%	-3.2%	-1.8%	-12.7%	178,255	370,268	367,659
89	Wayne	8,715,162	8,698,687	7,910,117	6,543,176	6,594,031	-0.2%	-9.1%	-17.3%	0.8%	-24.9%	1,025,611	2,479,337	2,517,169
90	Wells	2,007,948	1,892,630	1,602,350	1,596,467	1,579,396	-5.7%	-15.3%	-0.4%	-1.1%	-20.5%	0	15,837	3,741
91	White	6,187,587	6,649,224	6,346,701	6,423,077	6,379,710	7.5%	-4.5%	1.2%	-0.7%	3.8%	0	166,470	158,945
92	Whitley	3,103,116	3,307,943	2,795,384	2,909,835	2,904,319	6.6%	-15.5%	4.1%	-0.2%	-6.2%	3,518	128,256	122,574
		<b>937,848,030</b>	<b>935,105,441</b>	<b>848,873,878</b>	<b>780,836,330</b>	<b>782,488,673</b>	<b>-0.3%</b>	<b>-9.2%</b>	<b>-8.0%</b>	<b>0.2%</b>	<b>-16.7%</b>	<b>77,902,108</b>	<b>153,498,274</b>	<b>152,622,714</b>



**Estimated Impact on Net Property Tax**

**Current Law**

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**2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year**

Cnty	County	Commercial Apartment Net Tax After Circuit Breaker Credits					Year-Over-Year Change					Circuit Breaker Credits		
		2007	2008	2009	2010 Est	2011 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2007 to 2010	2009	2010 Est	2011 Est
01	Adams	629,872	714,047	796,330	543,006	542,727	13.4%	11.5%	-31.8%	-0.1%	-13.8%	822	241,083	235,653
02	Allen	17,560,855	16,740,078	16,468,217	13,214,525	13,213,070	-4.7%	-1.6%	-19.8%	0.0%	-24.8%	1,404,465	5,193,127	5,279,986
03	Bartholomew	2,396,435	2,734,271	3,043,200	2,786,483	2,785,534	14.1%	11.3%	-8.4%	0.0%	16.3%	0	248,302	256,547
04	Benton	79,851	61,247	62,344	55,845	55,842	-23.3%	1.8%	-10.4%	0.0%	-30.1%	6,134	23,606	22,881
05	Blackford	199,445	231,218	203,428	153,711	153,711	15.9%	-12.0%	-24.4%	0.0%	-22.9%	61,125	109,756	106,613
06	Boone	1,466,338	1,706,838	1,959,386	1,792,918	1,790,977	16.4%	14.8%	-8.5%	-0.1%	22.3%	0	74,824	60,270
07	Brown	36,451	77,618	56,006	55,409	54,718	112.9%	-27.8%	-1.1%	-1.2%	52.0%	0	0	0
08	Carroll	82,701	108,098	98,386	94,300	93,924	30.7%	-9.0%	-4.2%	-0.4%	14.0%	61	31,050	29,480
09	Cass	737,495	676,823	617,900	442,364	442,326	-8.2%	-8.7%	-28.4%	0.0%	-40.0%	144,830	452,002	448,388
10	Clark	2,966,902	3,799,858	3,927,970	3,650,246	3,659,432	28.1%	3.4%	-7.1%	0.3%	23.0%	990	473,130	542,098
11	Clay	170,807	279,097	254,922	187,812	187,790	63.4%	-8.7%	-26.3%	0.0%	10.0%	0	70,061	71,730
12	Clinton	554,546	549,189	523,306	426,648	425,835	-1.0%	-4.7%	-18.5%	-0.2%	-23.1%	11,603	116,093	115,115
13	Crawford	39,172	30,401	50,719	32,059	32,059	-22.4%	66.8%	-36.8%	0.0%	-18.2%	0	19,070	18,448
14	Daviess	282,822	376,316	319,356	292,068	291,668	33.1%	-15.1%	-8.5%	-0.1%	3.3%	137,018	227,124	224,570
15	Dearborn	684,263	627,059	790,569	731,373	731,319	-8.4%	26.1%	-7.5%	0.0%	6.9%	0	55,869	59,805
16	Decatur	407,646	574,417	427,837	474,438	470,866	40.9%	-25.5%	10.9%	-0.8%	16.4%	0	0	0
17	DeKalb	840,171	925,548	969,600	888,855	888,734	10.2%	4.8%	-8.3%	0.0%	5.8%	5,459	112,954	111,364
18	Delaware	6,789,944	6,529,989	4,389,919	3,532,103	3,532,593	-3.8%	-32.8%	-19.5%	0.0%	-48.0%	2,324,515	3,399,694	3,463,980
19	Dubois	668,378	689,133	699,406	633,927	633,569	3.1%	1.5%	-9.4%	-0.1%	-5.2%	0	79,723	76,291
20	Elkhart	7,324,713	8,273,556	7,337,425	6,031,485	6,026,733	13.0%	-11.3%	-17.8%	-0.1%	-17.7%	1,091,711	2,381,898	2,305,105
21	Fayette	710,696	562,869	792,115	382,602	382,109	-20.8%	40.7%	-51.7%	-0.1%	-46.2%	6,676	138,160	139,006
22	Floyd	2,090,415	2,355,624	2,234,883	2,123,842	2,126,094	12.7%	-5.1%	-5.0%	0.1%	1.6%	0	148,459	186,624
23	Fountain	24,762	17,989	18,513	57,301	56,940	-27.4%	2.9%	209.5%	-0.6%	131.4%	570	12,377	11,304
24	Franklin	120,708	114,462	137,145	179,488	179,935	-5.2%	19.8%	30.9%	0.2%	48.7%	0	0	0
25	Fulton	222,214	209,972	172,040	180,594	179,094	-5.5%	-18.1%	5.0%	-0.8%	-18.7%	1,030	5,289	5,028
26	Gibson	630,911	718,458	674,989	469,495	469,465	13.9%	-6.1%	-30.4%	0.0%	-25.6%	76	204,491	207,259
27	Grant	1,576,758	1,478,452	1,328,429	899,180	902,834	-6.2%	-10.1%	-32.3%	0.4%	-43.0%	283,645	0	0
28	Greene	202,172	173,132	152,249	143,985	142,646	-14.4%	-12.1%	-5.4%	-0.9%	-28.8%	11,113	37,630	31,718
29	Hamilton	9,694,207	10,652,625	13,314,214	12,874,150	12,839,069	9.9%	25.0%	-3.3%	-0.3%	32.8%	4,804	923,240	883,909
30	Hancock	1,269,192	1,480,187	1,700,299	1,573,331	1,573,200	16.6%	14.9%	-7.5%	0.0%	24.0%	0	289,266	269,966
31	Harrison	304,502	268,323	261,677	263,852	265,236	-11.9%	-2.5%	0.8%	0.5%	-13.3%	0	0	0
32	Hendricks	5,258,057	5,053,319	6,228,991	4,996,745	4,993,573	-3.9%	23.3%	-19.8%	-0.1%	-5.0%	1,019	1,205,743	1,166,649
33	Henry	843,254	815,131	916,281	571,262	570,327	-3.3%	12.4%	-37.7%	-0.2%	-32.3%	33,211	408,134	389,334
34	Howard	3,467,636	3,057,271	2,753,207	2,362,518	2,369,073	-11.8%	-9.9%	-14.2%	0.3%	-31.9%	273,521	878,189	949,367
35	Huntington	612,902	516,510	507,168	407,548	406,456	-15.7%	-1.8%	-19.6%	-0.3%	-33.5%	70,015	180,286	179,362

**Estimated Impact on Net Property Tax**

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**2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year**

Cnty	County	Commercial Apartment Net Tax After Circuit Breaker Credits					Year-Over-Year Change					Circuit Breaker Credits		
		2007	2008	2009	2010 Est	2011 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2007 to 2010	2009	2010 Est	2011 Est
36	Jackson	1,013,550	959,057	1,029,674	1,036,772	1,035,236	-5.4%	7.4%	0.7%	-0.1%	2.3%	0	27,451	28,505
37	Jasper	235,909	171,606	156,658	170,255	166,841	-27.3%	-8.7%	8.7%	-2.0%	-27.8%	0	0	0
38	Jay	259,411	228,083	248,740	159,162	158,845	-12.1%	9.1%	-36.0%	-0.2%	-38.6%	0	9,754	3,721
39	Jefferson	775,344	817,856	791,770	682,831	682,393	5.5%	-3.2%	-13.8%	-0.1%	-11.9%	380	142,064	138,235
40	Jennings	248,249	242,184	260,040	181,638	181,641	-2.4%	7.4%	-30.2%	0.0%	-26.8%	1,764	82,390	76,201
41	Johnson	5,052,989	4,942,110	5,663,947	4,733,808	4,732,752	-2.2%	14.6%	-16.4%	0.0%	-6.3%	411,656	972,730	951,160
42	Knox	895,689	817,826	837,031	545,656	545,596	-8.7%	2.3%	-34.8%	0.0%	-39.1%	245,243	377,622	375,806
43	Kosciusko	1,196,835	1,200,111	1,471,667	1,285,230	1,283,998	0.3%	22.6%	-12.7%	-0.1%	7.4%	0	163,823	161,758
44	LaGrange	225,591	243,799	276,280	279,238	279,123	8.1%	13.3%	1.1%	0.0%	23.8%	820	25,844	26,176
45	Lake	30,938,514	32,003,308	26,356,681	22,380,955	22,241,110	3.4%	-17.6%	-15.1%	-0.6%	-27.7%	5,123,937	8,255,302	8,090,403
46	LaPorte	2,090,376	2,027,015	2,370,039	1,953,416	1,953,313	-3.0%	16.9%	-17.6%	0.0%	-6.6%	107,485	526,966	547,952
47	Lawrence	546,513	667,543	523,696	417,209	416,982	22.1%	-21.5%	-20.3%	-0.1%	-23.7%	171,115	213,877	213,039
48	Madison	2,893,026	3,312,221	2,747,350	2,249,803	2,243,481	14.5%	-17.1%	-18.1%	-0.3%	-22.2%	1,510,925	1,624,409	1,570,581
49	Marion	110,178,830	83,139,903	76,759,196	65,273,085	65,060,463	-24.5%	-7.7%	-15.0%	-0.3%	-40.8%	4,741,959	15,527,525	14,701,530
50	Marshall	733,926	953,707	714,025	708,557	707,938	29.9%	-25.1%	-0.8%	-0.1%	-3.5%	15,914	166,499	166,022
51	Martin	69,096	66,486	66,347	61,893	61,670	-3.8%	-0.2%	-6.7%	-0.4%	-10.4%	1,448	8,699	8,307
52	Miami	341,647	383,379	209,100	265,861	266,389	12.2%	-45.5%	27.1%	0.2%	-22.2%	1,857	75,976	80,403
53	Monroe	10,879,853	12,871,168	12,577,651	13,037,563	12,704,267	18.3%	-2.3%	3.7%	-2.6%	19.8%	0	1,095	0
54	Montgomery	1,248,340	1,182,345	932,447	692,962	691,647	-5.3%	-21.1%	-25.7%	-0.2%	-44.5%	96,488	256,782	243,728
55	Morgan	550,920	412,066	439,541	450,540	442,248	-25.2%	6.7%	2.5%	-1.8%	-18.2%	0	0	0
56	Newton	80,782	69,448	61,452	65,698	65,325	-14.0%	-11.5%	6.9%	-0.6%	-18.7%	414	11,072	9,991
57	Noble	1,002,283	863,942	879,848	658,862	658,356	-13.8%	1.8%	-25.1%	-0.1%	-34.3%	6,861	163,618	161,198
58	Ohio	48,973	52,668	49,649	44,161	43,988	7.5%	-5.7%	-11.1%	-0.4%	-9.8%	0	0	0
59	Orange	237,031	217,440	240,936	232,686	231,141	-8.3%	10.8%	-3.4%	-0.7%	-1.8%	0	1,617	1,596
60	Owen	113,820	127,544	123,055	104,128	103,444	12.1%	-3.5%	-15.4%	-0.7%	-8.5%	2,859	23,311	18,839
61	Parke	89,250	90,851	95,013	95,803	92,854	1.8%	4.6%	0.8%	-3.1%	7.3%	0	555	423
62	Perry	220,451	215,760	200,501	153,303	153,260	-2.1%	-7.1%	-23.5%	0.0%	-30.5%	270	55,017	54,385
63	Pike	128,910	124,957	138,383	92,154	92,155	-3.1%	10.7%	-33.4%	0.0%	-28.5%	0	51,749	50,827
64	Porter	6,748,750	8,370,696	6,146,021	5,408,936	5,409,671	24.0%	-26.6%	-12.0%	0.0%	-19.9%	21,775	797,602	838,817
65	Posey	308,209	343,437	254,721	216,978	216,828	11.4%	-25.8%	-14.8%	-0.1%	-29.6%	20,727	69,673	72,409
66	Pulaski	75,035	57,592	46,015	45,249	43,517	-23.2%	-20.1%	-1.7%	-3.8%	-39.7%	0	48	15
67	Putnam	433,554	398,346	411,883	410,932	410,011	-8.1%	3.4%	-0.2%	-0.2%	-5.2%	0	3,749	2,963
68	Randolph	218,989	201,390	245,819	164,293	164,049	-8.0%	22.1%	-33.2%	-0.1%	-25.0%	37,173	115,171	113,455
69	Ripley	443,005	390,296	375,625	392,694	389,129	-11.9%	-3.8%	4.5%	-0.9%	-11.4%	0	91	59
70	Rush	198,791	196,704	224,357	157,175	156,640	-1.0%	14.1%	-29.9%	-0.3%	-20.9%	11,746	83,572	82,055

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Cnty	County	Commercial Apartment Net Tax After Circuit Breaker Credits					Year-Over-Year Change					Circuit Breaker Credits		
		2007	2008	2009	2010 Est	2011 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2007 to 2010	2009	2010 Est	2011 Est
71	St. Joseph	16,874,770	19,408,573	19,193,659	13,290,601	13,220,032	15.0%	-1.1%	-30.8%	-0.5%	-21.2%	826,469	5,193,406	5,242,387
72	Scott	447,778	501,233	580,560	478,098	478,134	11.9%	15.8%	-17.6%	0.0%	6.8%	783	131,721	136,223
73	Shelby	1,090,331	1,050,535	1,079,879	960,006	959,405	-3.6%	2.8%	-11.1%	-0.1%	-12.0%	0	70,517	69,210
74	Spencer	98,098	107,577	59,791	70,502	69,809	9.7%	-44.4%	17.9%	-1.0%	-28.1%	0	5,575	5,247
75	Starke	191,745	167,150	147,896	128,411	128,262	-12.8%	-11.5%	-13.2%	-0.1%	-33.0%	0	24,816	23,875
76	Steuben	244,032	282,058	369,766	373,829	374,152	15.6%	31.1%	1.1%	0.1%	53.2%	0	0	0
77	Sullivan	94,429	110,119	91,943	71,643	71,642	16.6%	-16.5%	-22.1%	0.0%	-24.1%	1,473	27,455	26,627
78	Switzerland	42,658	56,527	69,930	75,365	75,283	32.5%	23.7%	7.8%	-0.1%	76.7%	0	0	0
79	Tippecanoe	14,727,624	16,409,788	16,932,547	17,432,014	17,451,481	11.4%	3.2%	2.9%	0.1%	18.4%	91	1,075,083	1,229,544
80	Tipton	160,509	162,453	146,415	123,294	124,062	1.2%	-9.9%	-15.8%	0.6%	-23.2%	24,001	49,070	52,297
81	Union	104,977	121,160	114,421	76,198	75,857	15.4%	-5.6%	-33.4%	-0.4%	-27.4%	0	41,463	39,593
82	Vanderburgh	9,903,059	9,454,715	9,751,331	8,407,755	8,437,082	-4.5%	3.1%	-13.8%	0.3%	-15.1%	1,835	1,905,037	2,048,230
83	Vermillion	206,069	92,771	103,677	76,888	76,890	-55.0%	11.8%	-25.8%	0.0%	-62.7%	331	34,550	34,958
84	Vigo	3,178,959	3,747,133	3,776,534	3,311,387	3,311,817	17.9%	0.8%	-12.3%	0.0%	4.2%	672,203	1,240,346	1,304,399
85	Wabash	495,960	388,304	419,873	276,869	268,557	-21.7%	8.1%	-34.1%	-3.0%	-44.2%	50	0	0
86	Warren	58,502	51,407	49,506	46,262	45,202	-12.1%	-3.7%	-6.6%	-2.3%	-20.9%	0	2,184	967
87	Warrick	781,076	964,936	982,354	962,655	970,805	23.5%	1.8%	-2.0%	0.8%	23.2%	475	64,433	67,969
88	Washington	266,007	204,928	231,720	195,178	195,159	-23.0%	13.1%	-15.8%	0.0%	-26.6%	5	95,669	96,626
89	Wayne	1,539,835	1,578,001	1,456,553	1,134,001	1,133,357	2.5%	-7.7%	-22.1%	-0.1%	-26.4%	208,469	514,677	519,731
90	Wells	276,978	280,669	242,034	219,298	215,071	1.3%	-13.8%	-9.4%	-1.9%	-20.8%	0	3,375	2,227
91	White	248,494	246,994	308,774	359,039	358,486	-0.6%	25.0%	16.3%	-0.2%	44.5%	0	33,473	32,319
92	Whitley	375,591	352,120	350,740	356,144	355,947	-6.2%	-0.4%	1.5%	-0.1%	-5.2%	62	43,255	41,139
		<b>303,077,118</b>	<b>287,281,118</b>	<b>274,573,486</b>	<b>236,740,386</b>	<b>235,952,268</b>	<b>-5.2%</b>	<b>-4.4%</b>	<b>-13.8%</b>	<b>-0.3%</b>	<b>-21.9%</b>	<b>20,143,475</b>	<b>58,132,388</b>	<b>57,611,977</b>



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**2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year**

Cnty	County	Agricultural Business Real Property Net Tax After Circuit Breaker Credits					Year-Over-Year Change					Circuit Breaker Credits		
		2007	2008	2009	2010 Est	2011 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2007 to 2010	2009	2010 Est	2011 Est
01	Adams	3,719,910	5,372,109	4,945,085	5,161,809	5,476,067	44.4%	-7.9%	4.4%	6.1%	38.8%	2,288	23,292	11,639
02	Allen	6,873,511	8,112,230	7,993,498	8,660,924	9,260,491	18.0%	-1.5%	8.3%	6.9%	26.0%	10,820	68,587	65,751
03	Bartholomew	3,214,642	3,562,589	3,871,354	3,995,802	4,271,979	10.8%	8.7%	3.2%	6.9%	24.3%	3,777	10,674	12,228
04	Benton	5,072,530	5,131,165	4,995,600	5,062,877	5,296,330	1.2%	-2.6%	1.3%	4.6%	-0.2%	1,079	4,722	4,862
05	Blackford	1,726,706	2,138,311	1,789,423	2,103,015	2,289,310	23.8%	-16.3%	17.5%	8.9%	21.8%	2,253	67,793	27,970
06	Boone	4,460,280	5,176,869	4,770,175	5,238,084	5,545,722	16.1%	-7.9%	9.8%	5.9%	17.4%	0	8,467	8,293
07	Brown	422,025	653,480	429,820	431,190	443,706	54.8%	-34.2%	0.3%	2.9%	2.2%	0	0	0
08	Carroll	4,246,560	5,025,836	4,051,989	4,074,047	4,309,910	18.4%	-19.4%	0.5%	5.8%	-4.1%	7,358	9,729	10,330
09	Cass	5,135,987	5,904,580	5,957,578	6,139,177	6,517,742	15.0%	0.9%	3.0%	6.2%	19.5%	10,415	127,564	124,010
10	Clark	2,450,569	2,950,256	2,415,422	2,476,274	2,644,238	20.4%	-18.1%	2.5%	6.8%	1.0%	25	6,017	8,633
11	Clay	2,711,593	3,531,444	3,334,040	3,430,863	3,691,800	30.2%	-5.6%	2.9%	7.6%	26.5%	536	2,346	2,670
12	Clinton	4,273,252	5,300,995	4,714,066	4,849,026	5,144,493	24.1%	-11.1%	2.9%	6.1%	13.5%	3,680	8,220	9,098
13	Crawford	1,819,441	2,006,722	1,833,366	1,677,135	1,775,885	10.3%	-8.6%	-8.5%	5.9%	-7.8%	104,763	325,344	340,950
14	Daviess	4,949,743	5,946,073	5,232,133	5,710,110	6,030,471	20.1%	-12.0%	9.1%	5.6%	15.4%	1,164	37,497	23,550
15	Dearborn	2,427,742	2,909,919	2,738,455	2,637,358	2,757,290	19.9%	-5.9%	-3.7%	4.5%	8.6%	0	3,803	4,562
16	Decatur	3,093,747	3,819,603	3,220,454	3,362,599	3,547,197	23.5%	-15.7%	4.4%	5.5%	8.7%	0	0	0
17	DeKalb	2,971,623	3,745,155	3,016,771	3,139,645	3,358,974	26.0%	-19.4%	4.1%	7.0%	5.7%	1,040	9,059	10,083
18	Delaware	4,101,316	5,361,282	4,738,510	4,930,114	5,323,617	30.7%	-11.6%	4.0%	8.0%	20.2%	30,893	197,379	207,253
19	Dubois	3,271,949	3,989,011	3,666,708	3,927,518	4,138,085	21.9%	-8.1%	7.1%	5.4%	20.0%	0	6,824	7,287
20	Elkhart	6,624,782	7,712,336	6,597,515	6,791,907	6,954,179	16.4%	-14.5%	2.9%	2.4%	2.5%	8,219	26,863	25,786
21	Fayette	2,037,487	2,412,839	2,394,799	2,910,347	3,110,389	18.4%	-0.7%	21.5%	6.9%	42.8%	4,137	13,211	14,587
22	Floyd	961,144	1,126,317	1,045,278	1,145,469	1,205,246	17.2%	-7.2%	9.6%	5.2%	19.2%	0	264	376
23	Fountain	3,682,188	4,541,362	4,024,971	4,183,614	4,415,579	23.3%	-11.4%	3.9%	5.5%	13.6%	12	809	831
24	Franklin	2,622,239	3,145,730	2,813,920	2,957,077	3,116,995	20.0%	-10.5%	5.1%	5.4%	12.8%	0	0	0
25	Fulton	3,594,137	4,026,418	3,480,511	3,595,414	3,823,065	12.0%	-13.6%	3.3%	6.3%	0.0%	210	883	961
26	Gibson	4,059,931	5,048,260	4,730,423	4,955,192	5,401,805	24.3%	-6.3%	4.8%	9.0%	22.1%	4,419	8,184	9,321
27	Grant	4,450,058	5,117,533	4,410,576	4,713,258	5,069,787	15.0%	-13.8%	6.9%	7.6%	5.9%	5,399	72,962	44,100
28	Greene	3,971,780	4,597,922	4,170,033	4,249,588	4,368,978	15.8%	-9.3%	1.9%	2.8%	7.0%	99,626	163,264	143,350
29	Hamilton	4,168,257	4,658,706	4,840,963	5,036,796	5,355,424	11.8%	3.9%	4.0%	6.3%	20.8%	1,538	77,016	81,256
30	Hancock	3,263,752	4,492,999	4,445,141	6,636,245	7,059,462	37.7%	-1.1%	49.3%	6.4%	103.3%	5,370	51,023	49,082
31	Harrison	2,971,685	3,217,975	3,092,057	3,212,205	3,419,740	8.3%	-3.9%	3.9%	6.5%	8.1%	409	769	943
32	Hendricks	2,847,805	4,672,368	5,637,141	5,704,818	6,058,158	64.1%	20.6%	1.2%	6.2%	100.3%	10,379	135,138	125,657
33	Henry	4,870,310	5,546,886	5,743,231	7,548,552	7,950,772	13.9%	3.5%	31.4%	5.3%	55.0%	258	64,391	38,739
34	Howard	3,327,252	4,081,060	4,056,401	4,219,633	4,669,097	22.7%	-0.6%	4.0%	10.7%	26.8%	3,736	67,433	87,899
35	Huntington	3,417,767	3,759,598	3,834,943	4,050,835	4,344,356	10.0%	2.0%	5.6%	7.2%	18.5%	4,239	10,255	11,257

**Estimated Impact on Net Property Tax**

**Current Law**

**2008 Only: Additional \$620 M in Homestead Credits [In Addition to \$250 M Appropriated in HEA 1001 (2007) ]**

**2009+: Eliminate Levies For State Fair & Forestry, School General Fund, Pre-School Special Ed, Pre-1977 Public Safety Pensions,**

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**2009+: Eliminate State Property Tax Replacement and Existing Homestead Credits; Replace With Homestead Credit = \$140 M in 2009, \$80 M in 2010**

**2009+: Standard Deduction = \$45,000 up to 60% of AV**

**2009+: Supplemental Deduction Based on Homestead AV Remaining After Standard Deduction: 35% of 1st \$600,000 Net AV Plus 25% of Net AV that Exceeds \$600,000**

**2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion**

**2010 Caps: Homesteads = 1.0%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.0%; All Other Real and Pers Prop = 3.0%; Lake and St. Joseph Existing Debt Exclusion**

**2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year**

Cnty	County	Agricultural Business Real Property Net Tax After Circuit Breaker Credits					Year-Over-Year Change					Circuit Breaker Credits		
		2007	2008	2009	2010 Est	2011 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2007 to 2010	2009	2010 Est	2011 Est
36	Jackson	3,497,813	3,856,049	3,610,692	3,744,286	3,961,024	10.2%	-6.4%	3.7%	5.8%	7.0%	156	18,619	13,071
37	Jasper	4,057,054	4,214,696	3,039,054	3,352,011	3,498,773	3.9%	-27.9%	10.3%	4.4%	-17.4%	0	0	0
38	Jay	4,048,714	4,520,555	4,883,964	5,058,883	5,281,365	11.7%	8.0%	3.6%	4.4%	25.0%	2,390	7,248	7,361
39	Jefferson	2,247,682	2,729,358	2,535,276	2,699,469	2,878,674	21.4%	-7.1%	6.5%	6.6%	20.1%	196	926	960
40	Jennings	2,572,569	3,029,514	3,028,518	3,220,916	3,372,484	17.8%	0.0%	6.4%	4.7%	25.2%	200	499	516
41	Johnson	3,617,362	4,326,984	4,146,923	4,241,924	4,531,475	19.6%	-4.2%	2.3%	6.8%	17.3%	20,332	144,901	142,661
42	Knox	4,931,534	6,066,173	5,825,533	6,045,631	6,455,413	23.0%	-4.0%	3.8%	6.8%	22.6%	957	20,258	13,813
43	Kosciusko	4,899,495	5,499,907	5,536,616	5,687,647	5,964,085	12.3%	0.7%	2.7%	4.9%	16.1%	335	3,414	3,754
44	LaGrange	3,986,579	4,544,489	3,677,691	4,150,102	4,304,715	14.0%	-19.1%	12.8%	3.7%	4.1%	163	1,490	1,673
45	Lake	3,675,320	4,206,525	3,920,886	4,060,519	4,329,185	14.5%	-6.8%	3.6%	6.6%	10.5%	1,828	17,131	18,030
46	LaPorte	5,220,283	6,267,422	6,165,025	6,316,461	6,774,972	20.1%	-1.6%	2.5%	7.3%	21.0%	8,757	28,503	32,687
47	Lawrence	2,595,317	3,572,302	3,331,276	3,049,491	3,245,941	37.6%	-6.7%	-8.5%	6.4%	17.5%	62,981	118,985	119,140
48	Madison	6,447,961	7,809,100	8,443,989	7,474,442	7,897,953	21.1%	8.1%	-11.5%	5.7%	15.9%	250,953	504,921	446,043
49	Marion	1,381,704	1,488,402	1,208,327	2,852,572	3,095,387	7.7%	-18.8%	136.1%	8.5%	106.5%	175,334	597,677	621,628
50	Marshall	4,576,206	5,423,787	4,731,749	4,944,429	5,211,512	18.5%	-12.8%	4.5%	5.4%	8.0%	1,093	5,956	6,667
51	Martin	1,301,371	1,499,032	1,454,830	1,519,028	1,600,517	15.2%	-2.9%	4.4%	5.4%	16.7%	2,648	6,524	5,551
52	Miami	3,745,831	4,559,337	3,811,534	3,929,499	4,283,387	21.7%	-16.4%	3.1%	9.0%	4.9%	612	10,200	14,039
53	Monroe	1,773,379	2,055,808	1,741,556	1,867,108	1,879,902	15.9%	-15.3%	7.2%	0.7%	5.3%	0	34	0
54	Montgomery	6,144,409	6,494,688	5,545,325	5,832,866	6,180,046	5.7%	-14.6%	5.2%	6.0%	-5.1%	607	4,461	4,594
55	Morgan	2,923,035	2,564,297	2,393,590	2,317,720	2,417,112	-12.3%	-6.7%	-3.2%	4.3%	-20.7%	0	0	0
56	Newton	4,468,739	5,497,083	4,582,016	4,804,367	5,117,582	23.0%	-16.6%	4.9%	6.5%	7.5%	982	3,670	3,894
57	Noble	3,673,513	4,455,537	4,638,978	4,699,904	4,973,853	21.3%	4.1%	1.3%	5.8%	27.9%	675	7,269	5,979
58	Ohio	199,981	224,768	212,869	203,868	218,518	12.4%	-5.3%	-4.2%	7.2%	1.9%	0	0	0
59	Orange	1,592,794	1,773,319	1,747,295	1,798,429	1,904,018	11.3%	-1.5%	2.9%	5.9%	12.9%	0	62	70
60	Owen	2,902,931	3,589,577	3,586,367	3,631,594	3,686,873	23.7%	-0.1%	1.3%	1.5%	25.1%	28	23,705	5,183
61	Parke	3,551,138	3,738,801	3,513,258	3,559,356	3,704,356	5.3%	-6.0%	1.3%	4.1%	0.2%	0	280	224
62	Perry	1,522,031	1,699,357	1,567,390	1,711,821	1,798,688	11.7%	-7.8%	9.2%	5.1%	12.5%	1,901	4,464	4,866
63	Pike	2,142,408	2,449,000	2,525,920	2,536,644	2,767,588	14.3%	3.1%	0.4%	9.1%	18.4%	177	85,370	60,323
64	Porter	2,613,014	3,175,797	2,283,389	2,284,734	2,483,483	21.5%	-28.1%	0.1%	8.7%	-12.6%	207	53,361	56,652
65	Posey	3,584,981	4,045,743	3,926,540	4,127,345	4,487,126	12.9%	-2.9%	5.1%	8.7%	15.1%	505	2,096	2,422
66	Pulaski	4,283,439	4,035,460	3,421,977	3,369,712	3,491,872	-5.8%	-15.2%	-1.5%	3.6%	-21.3%	0	70	25
67	Putnam	4,228,067	4,420,459	3,858,933	4,043,390	4,291,942	4.6%	-12.7%	4.8%	6.1%	-4.4%	0	1,164	1,031
68	Randolph	5,088,688	5,828,081	5,932,414	6,068,668	6,386,752	14.5%	1.8%	2.3%	5.2%	19.3%	8,455	16,675	18,040
69	Ripley	2,860,031	3,562,930	3,414,541	3,496,699	3,664,626	24.6%	-4.2%	2.4%	4.8%	22.3%	0	999	720
70	Rush	3,809,706	5,267,078	5,103,920	5,151,068	5,410,780	38.3%	-3.1%	0.9%	5.0%	35.2%	3,039	5,775	6,338

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Cnty	County	Agricultural Business Real Property Net Tax After Circuit Breaker Credits					Year-Over-Year Change					Circuit Breaker Credits		
		2007	2008	2009	2010 Est	2011 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2007 to 2010	2009	2010 Est	2011 Est
71	St. Joseph	5,564,022	6,125,405	5,929,655	5,667,416	6,035,701	10.1%	-3.2%	-4.4%	6.5%	1.9%	38,394	45,857	51,244
72	Scott	1,640,041	1,564,187	1,678,304	1,780,685	1,913,085	-4.6%	7.3%	6.1%	7.4%	8.6%	2,050	42,116	47,107
73	Shelby	4,796,430	5,108,368	4,979,154	4,971,194	5,268,873	6.5%	-2.5%	-0.2%	6.0%	3.6%	1,279	6,138	6,387
74	Spencer	3,079,023	3,677,360	3,648,336	3,831,878	4,093,055	19.4%	-0.8%	5.0%	6.8%	24.5%	266	1,865	1,952
75	Starke	2,614,550	2,659,968	2,624,597	2,690,170	2,848,458	1.7%	-1.3%	2.5%	5.9%	2.9%	28	3,587	3,885
76	Steuben	1,643,027	2,082,095	1,760,970	1,803,486	1,920,718	26.7%	-15.4%	2.4%	6.5%	9.8%	0	0	0
77	Sullivan	4,039,523	4,606,103	4,800,833	4,993,908	5,470,853	14.0%	4.2%	4.0%	9.6%	23.6%	2,122	148,095	69,399
78	Switzerland	1,047,972	1,224,946	1,248,966	1,323,374	1,379,486	16.9%	2.0%	6.0%	4.2%	26.3%	0	0	0
79	Tippecanoe	4,731,906	5,691,076	5,284,475	5,246,877	5,708,321	20.3%	-7.1%	-0.7%	8.8%	10.9%	13	4,047	5,196
80	Tipton	2,892,059	3,603,226	3,693,309	3,858,545	4,205,098	24.6%	2.5%	4.5%	9.0%	33.4%	477	1,660	1,980
81	Union	1,696,113	2,218,475	2,255,073	2,367,884	2,496,959	30.8%	1.6%	5.0%	5.5%	39.6%	0	10,233	833
82	Vanderburgh	1,457,441	1,574,209	1,483,629	1,553,575	1,695,125	8.0%	-5.8%	4.7%	9.1%	6.6%	194	3,383	4,083
83	Vermillion	2,265,128	2,682,551	2,467,634	2,500,649	2,731,795	18.4%	-8.0%	1.3%	9.2%	10.4%	3,198	64,192	61,721
84	Vigo	3,089,552	3,849,547	3,888,238	4,021,618	4,412,172	24.6%	1.0%	3.4%	9.7%	30.2%	43,951	72,178	89,148
85	Wabash	3,316,117	3,577,720	3,199,782	3,100,619	3,257,244	7.9%	-10.6%	-3.1%	5.1%	-6.5%	142	4,830	4,565
86	Warren	3,384,544	3,766,982	3,827,402	3,866,372	3,984,594	11.3%	1.6%	1.0%	3.1%	14.2%	0	154	81
87	Warrick	1,527,511	1,952,382	2,076,315	2,424,037	2,668,686	27.8%	6.3%	16.7%	10.1%	58.7%	1,542	3,365	4,025
88	Washington	3,710,435	4,558,385	4,463,141	4,561,265	4,875,972	22.9%	-2.1%	2.2%	6.9%	22.9%	2,234	19,990	7,855
89	Wayne	4,444,050	5,235,862	4,548,941	5,392,914	5,716,894	17.8%	-13.1%	18.6%	6.0%	21.4%	13,670	109,556	112,347
90	Wells	2,923,870	3,565,648	3,337,255	3,618,868	3,810,831	21.9%	-6.4%	8.4%	5.3%	23.8%	0	658	209
91	White	4,958,761	5,848,045	5,325,145	5,297,483	5,592,444	17.9%	-8.9%	-0.5%	5.6%	6.8%	0	1,175	1,226
92	Whitley	2,944,375	3,680,748	3,529,774	3,689,944	3,914,855	25.0%	-4.1%	4.5%	6.1%	25.3%	4	1,090	1,159
		<b>311,745,224</b>	<b>366,140,639</b>	<b>344,431,437</b>	<b>361,333,882</b>	<b>383,699,539</b>	<b>17.4%</b>	<b>-5.9%</b>	<b>4.9%</b>	<b>6.2%</b>	<b>15.9%</b>	<b>983,112</b>	<b>3,850,658</b>	<b>3,605,671</b>



**Estimated Impact on Net Property Tax**

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**2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year**

Cnty	County	Other Real Property Except Agricultural Net Tax After Circuit Breaker Credits					Year-Over-Year Change					Circuit Breaker Credits		
		2007	2008	2009	2010 Est	2011 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2007 to 2010	2009	2010 Est	2011 Est
01	Adams	5,057,413	5,883,116	6,333,232	6,326,458	6,291,058	16.3%	7.7%	-0.1%	-0.6%	25.1%	5,796	38,117	22,205
02	Allen	96,946,021	107,095,859	115,381,947	117,317,052	117,775,185	10.5%	7.7%	1.7%	0.4%	21.0%	270,073	1,177,486	1,200,962
03	Bartholomew	21,527,554	22,463,589	24,734,195	24,521,611	24,564,100	4.3%	10.1%	-0.9%	0.2%	13.9%	5,061	122,956	130,610
04	Benton	1,090,336	897,526	910,279	868,710	850,414	-17.7%	1.4%	-4.6%	-2.1%	-20.3%	5,385	8,740	8,495
05	Blackford	1,855,697	2,026,543	2,158,925	1,895,452	1,888,913	9.2%	6.5%	-12.2%	-0.3%	2.1%	62,767	297,888	275,458
06	Boone	10,466,760	12,485,186	15,016,240	14,840,973	14,703,365	19.3%	20.3%	-1.2%	-0.9%	41.8%	0	22,507	18,466
07	Brown	1,257,369	1,890,620	1,220,793	1,208,073	1,193,085	50.4%	-35.4%	-1.0%	-1.2%	-3.9%	0	0	0
08	Carroll	1,945,410	2,107,271	2,054,976	1,900,463	1,873,615	8.3%	-2.5%	-7.5%	-1.4%	-2.3%	4,214	79,787	69,316
09	Cass	7,877,754	7,488,666	7,352,588	6,401,490	6,371,002	-4.9%	-1.8%	-12.9%	-0.5%	-18.7%	1,181,441	1,968,864	1,945,489
10	Clark	27,541,001	33,638,799	32,204,111	32,209,765	32,805,137	22.1%	-4.3%	0.0%	1.8%	17.0%	13,937	116,734	131,933
11	Clay	2,091,679	2,120,358	2,311,628	2,295,128	2,296,075	1.4%	9.0%	-0.7%	0.0%	9.7%	4,363	9,662	9,903
12	Clinton	4,162,300	4,652,247	4,563,844	4,570,387	4,530,829	11.8%	-1.9%	0.1%	-0.9%	9.8%	6,578	33,804	28,123
13	Crawford	1,011,939	1,012,168	1,028,373	994,381	983,437	0.0%	1.6%	-3.3%	-1.1%	-1.7%	7,562	46,125	41,668
14	Daviess	3,823,648	4,954,727	5,488,146	5,093,051	5,039,708	29.6%	10.8%	-7.2%	-1.0%	33.2%	218,714	622,540	609,230
15	Dearborn	9,127,868	8,204,823	10,236,062	10,150,714	10,213,357	-10.1%	24.8%	-0.8%	0.6%	11.2%	0	10,598	11,435
16	Decatur	3,661,932	4,412,442	3,643,076	3,603,273	3,570,707	20.5%	-17.4%	-1.1%	-0.9%	-1.6%	0	0	0
17	DeKalb	11,575,916	12,574,216	11,466,482	11,437,835	11,402,725	8.6%	-8.8%	-0.2%	-0.3%	-1.2%	2,186	51,191	50,684
18	Delaware	31,374,476	34,233,111	32,414,564	28,720,743	28,709,176	9.1%	-5.3%	-11.4%	0.0%	-8.5%	3,877,311	8,684,987	8,992,734
19	Dubois	10,102,747	11,004,733	11,310,488	11,494,866	11,427,462	8.9%	2.8%	1.6%	-0.6%	13.8%	0	25,923	24,614
20	Elkhart	65,005,650	74,805,814	83,202,307	81,962,943	81,109,359	15.1%	11.2%	-1.5%	-1.0%	26.1%	373,092	1,201,371	1,106,040
21	Fayette	3,448,878	4,035,812	4,175,441	3,639,437	3,635,220	17.0%	3.5%	-12.8%	-0.1%	5.5%	44,551	1,461,399	1,455,077
22	Floyd	11,620,293	13,902,434	13,124,082	13,134,552	13,354,038	19.6%	-5.6%	0.1%	1.7%	13.0%	0	21,224	26,674
23	Fountain	1,536,536	1,599,575	1,677,472	1,570,509	1,535,838	4.1%	4.9%	-6.4%	-2.2%	2.2%	2,215	19,147	17,489
24	Franklin	1,157,670	1,314,789	1,355,625	1,309,589	1,306,360	13.6%	3.1%	-3.4%	-0.2%	13.1%	0	0	0
25	Fulton	2,462,287	2,500,619	2,328,928	2,330,937	2,301,237	1.6%	-6.9%	0.1%	-1.3%	-5.3%	92	1,157	1,080
26	Gibson	10,409,769	11,370,477	11,178,580	11,086,840	11,041,118	9.2%	-1.7%	-0.8%	-0.4%	6.5%	30,283	82,459	96,775
27	Grant	16,024,890	21,107,203	18,071,950	17,465,102	17,427,042	31.7%	-14.4%	-3.4%	-0.2%	9.0%	664,290	1,208,739	1,236,237
28	Greene	2,583,443	2,468,577	2,371,124	2,301,191	2,210,622	-4.4%	-3.9%	-2.9%	-3.9%	-10.9%	4,141	30,275	22,351
29	Hamilton	74,233,266	86,350,792	100,192,981	99,301,121	98,712,644	16.3%	16.0%	-0.9%	-0.6%	33.8%	3,041	121,283	114,023
30	Hancock	7,559,686	9,305,085	11,267,032	11,322,783	11,194,724	23.1%	21.1%	0.5%	-1.1%	49.8%	4,602	48,626	45,161
31	Harrison	4,341,545	5,143,601	4,967,146	4,967,719	4,988,279	18.5%	-3.4%	0.0%	0.4%	14.4%	385	0	9
32	Hendricks	39,690,751	43,559,534	53,780,383	53,473,899	53,115,447	9.7%	23.5%	-0.6%	-0.7%	34.7%	19,794	138,194	131,010
33	Henry	5,537,121	6,072,279	6,758,975	6,108,643	6,028,311	9.7%	11.3%	-9.6%	-1.3%	10.3%	181,516	824,632	739,147
34	Howard	25,408,854	28,257,585	28,245,070	28,206,313	28,780,271	11.2%	0.0%	-0.1%	2.0%	11.0%	26,799	400,118	493,217
35	Huntington	7,955,003	8,374,890	9,382,218	8,419,062	8,397,703	5.3%	12.0%	-10.3%	-0.3%	5.8%	51,743	1,129,019	1,115,288

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**2009 Caps: Homesteads = 1.5%; [Apartments, Other Res, Ag Land, Mobile Home Land, and Long Term Care Facilities] = 2.5%; All Other Real and Pers Prop = 3.5%; Lake and St. Joseph Existing Debt Exclusion**

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**2009+: Qualified Senior Homestead Net Tax Increases Limited to 2% Per Year**

Cnty	County	Other Real Property Except Agricultural Net Tax After Circuit Breaker Credits					Year-Over-Year Change					Circuit Breaker Credits		
		2007	2008	2009	2010 Est	2011 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2007 to 2010	2009	2010 Est	2011 Est
36	Jackson	9,677,221	9,239,767	9,147,322	9,172,967	9,161,075	-4.5%	-1.0%	0.3%	-0.1%	-5.2%	97	6,991	7,095
37	Jasper	4,496,091	3,730,393	6,134,812	6,752,206	6,630,054	-17.0%	64.5%	10.1%	-1.8%	50.2%	0	0	0
38	Jay	3,004,120	2,982,155	3,465,491	3,354,952	3,262,936	-0.7%	16.2%	-3.2%	-2.7%	11.7%	698	30,906	20,177
39	Jefferson	6,049,197	6,089,295	6,353,212	6,337,637	6,307,544	0.7%	4.3%	-0.2%	-0.5%	4.8%	1,048	17,823	16,851
40	Jennings	3,470,822	3,662,678	4,116,169	4,110,473	4,010,533	5.5%	12.4%	-0.1%	-2.4%	18.4%	22,923	46,586	43,090
41	Johnson	21,334,629	24,612,368	33,381,443	33,405,168	33,289,399	15.4%	35.6%	0.1%	-0.3%	56.6%	130,921	797,041	754,446
42	Knox	6,394,511	6,495,138	7,272,930	6,509,727	6,476,106	1.6%	12.0%	-10.5%	-0.5%	1.8%	142,392	953,909	946,657
43	Kosciusko	12,393,923	12,923,703	16,358,540	16,092,144	16,030,403	4.3%	26.6%	-1.6%	-0.4%	29.8%	731	55,546	55,020
44	LaGrange	4,487,781	4,864,278	5,415,855	5,376,076	5,359,059	8.4%	11.3%	-0.7%	-0.3%	19.8%	294	6,003	6,220
45	Lake	224,392,531	232,668,730	203,829,121	183,328,410	182,125,231	3.7%	-12.4%	-10.1%	-0.7%	-18.3%	19,586,769	34,969,064	33,943,796
46	LaPorte	23,885,607	23,976,003	22,218,035	22,096,802	22,248,762	0.4%	-7.3%	-0.5%	0.7%	-7.5%	44,266	189,783	196,538
47	Lawrence	6,151,691	8,370,098	8,627,079	7,401,886	7,385,101	36.1%	3.1%	-14.2%	-0.2%	20.3%	248,580	554,985	550,083
48	Madison	23,270,439	25,821,859	26,090,093	22,525,821	22,401,881	11.0%	1.0%	-13.7%	-0.6%	-3.2%	5,692,749	6,310,515	5,956,394
49	Marion	372,426,794	358,160,108	357,756,117	360,198,545	356,491,761	-3.8%	-0.1%	0.7%	-1.0%	-3.3%	1,628,043	6,800,324	5,865,469
50	Marshall	9,731,903	10,675,743	10,935,682	10,723,978	10,703,097	9.7%	2.4%	-1.9%	-0.2%	10.2%	13,857	79,783	79,810
51	Martin	837,392	922,049	946,204	984,720	974,780	10.1%	2.6%	4.1%	-1.0%	17.6%	1,382	17,979	16,312
52	Miami	4,157,252	4,750,788	3,999,153	3,595,598	3,603,678	14.3%	-15.8%	-10.1%	0.2%	-13.5%	2,976	618,608	694,153
53	Monroe	23,296,416	26,088,296	25,613,042	25,565,287	24,860,025	12.0%	-1.8%	-0.2%	-2.8%	9.7%	0	48	0
54	Montgomery	11,975,920	11,749,488	10,018,038	10,102,529	9,903,475	-1.9%	-14.7%	0.8%	-2.0%	-15.6%	17,945	59,724	56,331
55	Morgan	6,763,932	5,170,572	5,668,966	5,623,333	5,518,620	-23.6%	9.6%	-0.8%	-1.9%	-16.9%	0	0	0
56	Newton	1,690,932	1,851,165	2,042,767	2,006,716	1,964,302	9.5%	10.4%	-1.8%	-2.1%	18.7%	1,671	6,643	5,593
57	Noble	9,187,391	9,499,398	10,518,379	10,453,940	10,424,360	3.4%	10.7%	-0.6%	-0.3%	13.8%	9,827	118,794	100,173
58	Ohio	675,389	749,519	761,313	723,482	718,096	11.0%	1.6%	-5.0%	-0.7%	7.1%	0	0	0
59	Orange	2,303,874	3,099,757	3,501,641	3,472,753	3,447,377	34.5%	13.0%	-0.8%	-0.7%	50.7%	0	0	0
60	Owen	1,194,972	1,319,298	1,522,608	1,508,212	1,450,680	10.4%	15.4%	-0.9%	-3.8%	26.2%	3,312	24,393	19,551
61	Parke	904,845	1,010,545	1,026,037	1,002,390	965,265	11.7%	1.5%	-2.3%	-3.7%	10.8%	0	456	348
62	Perry	3,346,307	3,608,908	3,556,043	3,558,698	3,539,274	7.8%	-1.5%	0.1%	-0.5%	6.3%	14,999	91,192	90,545
63	Pike	2,026,809	2,076,148	2,251,510	2,219,833	2,192,781	2.4%	8.4%	-1.4%	-1.2%	9.5%	1,453	49,924	46,057
64	Porter	46,147,533	60,451,149	43,723,049	43,784,780	44,001,884	31.0%	-27.7%	0.1%	0.5%	-5.1%	7,558	123,939	129,122
65	Posey	6,631,222	7,316,930	7,011,934	6,829,130	6,828,459	10.3%	-4.2%	-2.6%	0.0%	3.0%	6,777	14,767	15,282
66	Pulaski	1,500,478	1,236,565	1,079,634	1,031,671	983,305	-17.6%	-12.7%	-4.4%	-4.7%	-31.2%	0	0	0
67	Putnam	5,694,200	5,263,582	5,349,868	5,338,332	5,301,754	-7.6%	1.6%	-0.2%	-0.7%	-6.2%	0	420	332
68	Randolph	3,501,850	3,413,668	3,915,014	3,777,977	3,748,064	-2.5%	14.7%	-3.5%	-0.8%	7.9%	327,681	660,951	642,423
69	Ripley	2,958,928	3,310,828	3,322,290	3,289,827	3,258,982	11.9%	0.3%	-1.0%	-0.9%	11.2%	0	0	0
70	Rush	2,081,043	2,374,919	2,492,292	2,230,052	2,215,412	14.1%	4.9%	-10.5%	-0.7%	7.2%	206,373	517,353	502,948

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		2007	2008	2009	2010 Est	2011 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2007 to 2010	2009	2010 Est	2011 Est
71	St. Joseph	85,775,620	92,506,155	103,906,053	92,275,664	91,981,578	7.8%	12.3%	-11.2%	-0.3%	7.6%	4,884,995	7,078,463	7,244,462
72	Scott	3,942,600	4,198,160	4,404,962	4,345,020	4,370,830	6.5%	4.9%	-1.4%	0.6%	10.2%	1,665	54,826	58,464
73	Shelby	9,384,870	10,514,721	10,229,917	11,777,504	11,755,048	12.0%	-2.7%	15.1%	-0.2%	25.5%	0	45,800	43,832
74	Spencer	4,845,316	5,409,668	5,692,487	5,618,617	5,527,208	11.6%	5.2%	-1.3%	-1.6%	16.0%	2,353	8,457	8,015
75	Starke	2,321,133	2,321,239	2,493,452	2,529,016	2,506,079	0.0%	7.4%	1.4%	-0.9%	9.0%	82	6,852	6,627
76	Steuben	6,099,415	6,779,285	6,684,184	6,719,833	6,714,306	11.1%	-1.4%	0.5%	-0.1%	10.2%	0	0	0
77	Sullivan	3,025,450	2,625,292	2,672,518	2,391,221	2,357,109	-13.2%	1.8%	-10.5%	-1.4%	-21.0%	25,502	128,803	127,989
78	Switzerland	1,111,609	1,423,228	1,594,848	1,674,793	1,664,515	28.0%	12.1%	5.0%	-0.6%	50.7%	0	0	0
79	Tippecanoe	37,081,319	42,143,081	47,001,405	50,571,246	51,030,005	13.7%	11.5%	7.6%	0.9%	36.4%	419	71,909	77,922
80	Tipton	1,926,454	2,083,490	2,423,239	2,352,467	2,356,566	8.2%	16.3%	-2.9%	0.2%	22.1%	31,544	128,846	167,161
81	Union	418,273	494,810	568,172	537,474	528,554	18.3%	14.8%	-5.4%	-1.7%	28.5%	5,133	45,828	40,761
82	Vanderburgh	57,069,191	61,429,091	66,293,390	68,779,516	69,920,071	7.6%	7.9%	3.8%	1.7%	20.5%	51,039	195,778	209,652
83	Vermillion	2,579,394	2,858,296	2,593,013	2,486,255	2,473,815	10.8%	-9.3%	-4.1%	-0.5%	-3.6%	1,582	91,937	95,969
84	Vigo	23,715,856	27,703,354	31,283,247	27,953,520	28,057,614	16.8%	12.9%	-10.6%	0.4%	17.9%	977,323	4,301,120	4,707,355
85	Wabash	4,752,862	4,328,951	4,765,946	4,711,800	4,600,237	-8.9%	10.1%	-1.1%	-2.4%	-0.9%	2,711	22,931	19,664
86	Warren	590,110	555,504	576,971	556,315	527,378	-5.9%	3.9%	-3.6%	-5.2%	-5.7%	0	244	0
87	Warrick	6,747,498	6,913,281	7,430,471	7,557,457	7,613,174	2.5%	7.5%	1.7%	0.7%	12.0%	31,577	160,127	185,519
88	Washington	1,824,713	1,921,294	2,161,403	2,061,462	2,058,065	5.3%	12.5%	-4.6%	-0.2%	13.0%	9,998	94,002	102,835
89	Wayne	16,358,486	18,894,813	19,958,145	20,014,071	20,076,915	15.5%	5.6%	0.3%	0.3%	22.3%	107,046	426,780	421,184
90	Wells	3,446,444	4,117,795	4,250,934	4,318,181	4,223,606	19.5%	3.2%	1.6%	-2.2%	25.3%	0	12,222	5,940
91	White	3,688,761	3,671,810	3,682,749	3,481,756	3,443,446	-0.5%	0.3%	-5.5%	-1.1%	-5.6%	0	12,784	12,376
92	Whitley	3,641,852	4,146,353	4,152,876	4,177,594	4,137,189	13.9%	0.2%	0.6%	-1.0%	14.7%	344	11,770	11,169
		<b>1,679,864,628</b>	<b>1,795,890,618</b>	<b>1,836,151,326</b>	<b>1,793,827,904</b>	<b>1,787,334,388</b>	<b>6.9%</b>	<b>2.2%</b>	<b>-2.3%</b>	<b>-0.4%</b>	<b>6.8%</b>	<b>41,320,565</b>	<b>86,029,481</b>	<b>84,478,615</b>



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		2007	2008	2009	2010 Est	2011 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2007 to 2010	2009	2010 Est	2011 Est
01	Adams	3,692,871	4,020,065	4,202,390	4,262,666	4,261,617	8.9%	4.5%	1.4%	0.0%	15.4%	1,517	1,752	0
02	Allen	44,233,445	43,884,983	41,553,453	42,724,028	43,271,932	-0.8%	-5.3%	2.8%	1.3%	-3.4%	32,052	16,202	16,188
03	Bartholomew	14,661,429	14,069,580	13,914,458	13,973,853	14,138,903	-4.0%	-1.1%	0.4%	1.2%	-4.7%	263	15,126	16,450
04	Benton	1,012,142	782,157	748,962	755,584	731,250	-22.7%	-4.2%	0.9%	-3.2%	-25.3%	12	0	0
05	Blackford	2,195,805	2,147,212	2,219,985	2,175,301	2,175,557	-2.2%	3.4%	-2.0%	0.0%	-0.9%	7,619	87,523	76,876
06	Boone	4,055,012	3,929,537	3,924,630	3,905,691	3,891,452	-3.1%	-0.1%	-0.5%	-0.4%	-3.7%	0	0	0
07	Brown	401,667	527,163	343,225	343,039	342,273	31.2%	-34.9%	-0.1%	-0.2%	-14.6%	0	0	0
08	Carroll	1,951,773	1,772,693	1,487,690	1,447,009	1,429,909	-9.2%	-16.1%	-2.7%	-1.2%	-25.9%	853	20,528	17,686
09	Cass	5,375,376	5,204,939	5,183,462	4,869,139	4,868,116	-3.2%	-0.4%	-6.1%	0.0%	-9.4%	428,382	863,735	860,178
10	Clark	9,573,955	10,904,242	9,650,047	9,493,038	9,760,552	13.9%	-11.5%	-1.6%	2.8%	-0.8%	0	0	0
11	Clay	1,642,795	1,835,360	1,764,721	1,799,418	1,809,947	11.7%	-3.8%	2.0%	0.6%	9.5%	874	0	0
12	Clinton	4,729,138	4,235,180	4,257,022	4,300,652	4,272,685	-10.4%	0.5%	1.0%	-0.7%	-9.1%	0	7,646	5,509
13	Crawford	1,425,232	1,357,307	1,341,474	1,352,890	1,345,468	-4.8%	-1.2%	0.9%	-0.5%	-5.1%	3,637	11,738	10,535
14	Daviess	3,209,816	3,374,720	3,327,461	3,570,566	3,551,850	5.1%	-1.4%	7.3%	-0.5%	11.2%	35,710	106,728	104,867
15	Dearborn	5,479,278	8,939,147	6,319,583	5,920,312	6,014,089	63.1%	-29.3%	-6.3%	1.6%	8.0%	0	0	0
16	Decatur	2,948,053	3,431,088	2,828,084	2,866,991	2,858,701	16.4%	-17.6%	1.4%	-0.3%	-2.7%	0	0	0
17	DeKalb	11,289,392	11,418,549	8,252,074	8,366,881	8,405,579	1.1%	-27.7%	1.4%	0.5%	-25.9%	365	2	9
18	Delaware	15,717,312	14,952,526	14,151,231	12,902,774	13,019,592	-4.9%	-5.4%	-8.8%	0.9%	-17.9%	1,131,513	2,986,380	3,135,647
19	Dubois	5,459,375	5,780,956	5,635,544	5,723,791	5,731,186	5.9%	-2.5%	1.6%	0.1%	4.8%	1	0	0
20	Elkhart	25,974,353	27,742,157	27,154,390	27,215,229	27,169,740	6.8%	-2.1%	0.2%	-0.2%	4.8%	106,052	138,914	120,995
21	Fayette	5,388,169	5,514,727	2,164,786	2,283,637	2,295,978	2.3%	-60.7%	5.5%	0.5%	-57.6%	2,711	546,158	548,773
22	Floyd	6,835,524	7,186,824	6,393,514	6,514,616	6,692,311	5.1%	-11.0%	1.9%	2.7%	-4.7%	0	0	0
23	Fountain	1,790,293	1,842,651	1,801,431	1,826,980	1,796,165	2.9%	-2.2%	1.4%	-1.7%	2.0%	0	0	0
24	Franklin	1,068,771	1,069,659	1,018,025	1,022,539	1,026,305	0.1%	-4.8%	0.4%	0.4%	-4.3%	0	0	0
25	Fulton	2,863,175	2,393,107	2,000,855	2,031,806	2,015,764	-16.4%	-16.4%	1.5%	-0.8%	-29.0%	48	0	0
26	Gibson	10,219,663	10,777,280	10,928,947	10,941,830	10,980,892	5.5%	1.4%	0.1%	0.4%	7.1%	7,329	8,882	12,981
27	Grant	9,896,899	10,995,363	9,931,492	9,737,480	9,805,739	11.1%	-9.7%	-2.0%	0.7%	-1.6%	15,349	165,882	173,780
28	Greene	1,408,447	2,468,301	2,325,066	2,233,824	2,150,314	75.2%	-5.8%	-3.9%	-3.7%	58.6%	6,842	6,845	4,549
29	Hamilton	19,114,718	20,923,970	22,505,168	22,410,780	22,489,111	9.5%	7.6%	-0.4%	0.3%	17.2%	0	0	0
30	Hancock	5,648,174	6,320,658	6,581,012	6,410,832	6,388,128	11.9%	4.1%	-2.6%	-0.4%	13.5%	31	0	0
31	Harrison	2,464,917	2,173,928	2,004,937	2,026,434	2,053,838	-11.8%	-7.8%	1.1%	1.4%	-17.8%	219	0	74
32	Hendricks	11,525,643	11,800,979	14,768,876	14,857,732	14,875,878	2.4%	25.1%	0.6%	0.1%	28.9%	796	0	0
33	Henry	5,197,552	5,294,767	5,288,774	5,113,164	5,051,505	1.9%	-0.1%	-3.3%	-1.2%	-1.6%	1,630	317,166	281,855
34	Howard	23,708,080	24,487,402	24,759,126	25,460,712	26,287,816	3.3%	1.1%	2.8%	3.2%	7.4%	7,429	8,778	17,559
35	Huntington	4,659,483	4,164,996	4,565,400	4,366,174	4,381,473	-10.6%	9.6%	-4.4%	0.4%	-6.3%	8,548	310,756	309,921

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Cnty	County	Personal Property Net Tax After Circuit Breaker Credits					Year-Over-Year Change					Circuit Breaker Credits		
		2007	2008	2009	2010 Est	2011 Est	2007 to 2008	2008 to 2009	2009 to 2010	2010 to 2011	2007 to 2010	2009	2010 Est	2011 Est
36	Jackson	5,748,141	5,629,757	5,924,624	6,002,051	6,043,934	-2.1%	5.2%	1.3%	0.7%	4.4%	750	0	0
37	Jasper	7,651,469	6,549,489	4,477,186	4,987,256	4,948,292	-14.4%	-31.6%	11.4%	-0.8%	-34.8%	0	0	0
38	Jay	3,482,523	3,900,163	4,323,977	4,218,841	4,132,934	12.0%	10.9%	-2.4%	-2.0%	21.1%	0	15,942	7,492
39	Jefferson	5,961,024	6,170,748	5,365,581	5,395,135	5,420,961	3.5%	-13.0%	0.6%	0.5%	-9.5%	100	0	0
40	Jennings	2,954,957	2,821,347	2,891,777	2,942,058	2,893,686	-4.5%	2.5%	1.7%	-1.6%	-0.4%	3,330	0	0
41	Johnson	10,279,078	11,231,484	13,040,478	11,775,807	11,839,438	9.3%	16.1%	-9.7%	0.5%	14.6%	0	147,369	138,416
42	Knox	5,634,648	5,481,365	5,769,639	5,603,239	5,553,660	-2.7%	5.3%	-2.9%	-0.9%	-0.6%	36,245	308,034	308,263
43	Kosciusko	8,391,384	8,774,436	10,117,592	9,901,606	9,934,736	4.6%	15.3%	-2.1%	0.3%	18.0%	43	0	0
44	LaGrange	2,491,993	2,611,568	2,593,182	2,593,427	2,605,543	4.8%	-0.7%	0.0%	0.5%	4.1%	343	0	0
45	Lake	159,591,972	150,618,765	125,620,763	108,516,588	109,024,194	-5.6%	-16.6%	-13.6%	0.5%	-32.0%	20,575,682	36,454,352	35,795,051
46	LaPorte	14,285,627	12,065,785	13,402,261	13,549,128	13,759,338	-15.5%	11.1%	1.1%	1.6%	-5.2%	0	0	0
47	Lawrence	6,684,501	7,069,326	6,047,065	5,417,799	5,443,831	5.8%	-14.5%	-10.4%	0.5%	-18.9%	50,052	115,117	114,492
48	Madison	13,337,653	13,685,411	13,025,717	11,479,091	11,472,586	2.6%	-4.8%	-11.9%	-0.1%	-13.9%	2,130,203	2,390,048	2,274,453
49	Marion	176,011,236	189,451,124	171,902,731	169,388,716	169,347,661	7.6%	-9.3%	-1.5%	0.0%	-3.8%	415,718	2,396,220	2,008,077
50	Marshall	5,447,251	5,201,736	5,068,922	5,110,101	5,135,446	-4.5%	-2.6%	0.8%	0.5%	-6.2%	2,734	0	0
51	Martin	1,156,155	1,156,021	1,126,609	1,134,069	1,124,888	0.0%	-2.5%	0.7%	-0.8%	-1.9%	1,232	4,866	4,317
52	Miami	2,931,235	2,868,260	2,549,779	2,470,158	2,505,088	-2.1%	-11.1%	-3.1%	1.4%	-15.7%	5,840	150,274	184,368
53	Monroe	8,154,207	7,944,767	7,520,096	7,458,670	7,306,332	-2.6%	-5.3%	-0.8%	-2.0%	-8.5%	0	0	0
54	Montgomery	8,210,065	8,993,105	7,869,192	7,973,402	7,852,632	9.5%	-12.5%	1.3%	-1.5%	-2.9%	0	0	0
55	Morgan	4,037,262	3,049,958	2,572,305	2,576,510	2,552,733	-24.5%	-15.7%	0.2%	-0.9%	-36.2%	0	0	0
56	Newton	2,039,417	1,824,090	1,598,118	1,613,232	1,587,812	-10.6%	-12.4%	0.9%	-1.6%	-20.9%	0	1,354	1,114
57	Noble	7,041,176	7,250,855	7,618,733	7,599,551	7,642,342	3.0%	5.1%	-0.3%	0.6%	7.9%	844	30,959	18,669
58	Ohio	274,618	265,036	234,108	220,034	221,404	-3.5%	-11.7%	-6.0%	0.6%	-19.9%	0	0	0
59	Orange	1,261,611	1,534,505	1,800,291	1,746,219	1,745,898	21.6%	17.3%	-3.0%	0.0%	38.4%	0	0	0
60	Owen	1,123,784	1,237,058	1,298,672	1,354,680	1,308,437	10.1%	5.0%	4.3%	-3.4%	20.5%	937	0	0
61	Parke	995,836	922,440	917,706	896,997	866,440	-7.4%	-0.5%	-2.3%	-3.4%	-9.9%	0	0	0
62	Perry	2,516,565	2,755,256	2,273,319	2,365,953	2,364,355	9.5%	-17.5%	4.1%	-0.1%	-6.0%	1,422	6,965	7,047
63	Pike	5,640,035	5,331,239	5,007,473	5,058,332	5,028,672	-5.5%	-6.1%	1.0%	-0.6%	-10.3%	890	11,060	10,118
64	Porter	25,047,971	18,978,537	18,423,285	18,557,667	18,730,185	-24.2%	-2.9%	0.7%	0.9%	-25.9%	0	0	0
65	Posey	11,795,871	11,496,649	9,502,377	9,525,006	9,590,279	-2.5%	-17.3%	0.2%	0.7%	-19.3%	736	0	0
66	Pulaski	1,617,705	1,237,996	944,011	945,024	904,684	-23.5%	-23.7%	0.1%	-4.3%	-41.6%	0	0	0
67	Putnam	3,966,294	3,665,739	3,554,450	3,584,308	3,573,807	-7.6%	-3.0%	0.8%	-0.3%	-9.6%	0	0	0
68	Randolph	2,774,060	2,835,895	2,741,271	2,698,077	2,682,883	2.2%	-3.3%	-1.6%	-0.6%	-2.7%	72,615	187,552	181,226
69	Ripley	2,285,320	2,388,556	2,141,263	2,163,742	2,161,153	4.5%	-10.4%	1.0%	-0.1%	-5.3%	0	0	0
70	Rush	2,703,687	2,133,746	2,186,794	2,102,321	2,087,409	-21.1%	2.5%	-3.9%	-0.7%	-22.2%	38,738	104,782	102,286

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71	St. Joseph	44,128,993	41,748,011	39,869,914	35,722,248	35,919,467	-5.4%	-4.5%	-10.4%	0.6%	-19.1%	1,967,086	2,941,219	3,044,408
72	Scott	2,585,883	2,026,888	2,367,473	2,433,543	2,468,365	-21.6%	16.8%	2.8%	1.4%	-5.9%	2,625	202	666
73	Shelby	7,617,319	7,512,201	8,133,426	7,769,458	7,799,576	-1.4%	8.3%	-4.5%	0.4%	2.0%	0	340	311
74	Spencer	8,765,052	8,744,676	5,316,767	5,326,722	5,293,011	-0.2%	-39.2%	0.2%	-0.6%	-39.2%	1,136	0	0
75	Starke	1,733,247	1,554,059	1,414,676	1,418,978	1,416,500	-10.3%	-9.0%	0.3%	-0.2%	-18.1%	0	0	0
76	Steuben	3,279,985	3,576,842	2,950,625	2,991,776	3,014,375	9.1%	-17.5%	1.4%	0.8%	-8.8%	0	0	0
77	Sullivan	5,284,834	5,377,884	5,228,552	5,209,834	5,163,343	1.8%	-2.8%	-0.4%	-0.9%	-1.4%	4,833	62,235	62,830
78	Switzerland	482,271	533,667	527,190	524,828	526,558	10.7%	-1.2%	-0.4%	0.3%	8.8%	0	0	0
79	Tippecanoe	22,693,421	25,494,792	23,421,574	22,421,382	22,819,435	12.3%	-8.1%	-4.3%	1.8%	-1.2%	2	0	0
80	Tipton	1,869,909	1,728,250	1,848,212	1,851,593	1,874,836	-7.6%	6.9%	0.2%	1.3%	-1.0%	4,284	43,070	61,725
81	Union	728,878	770,940	876,730	887,404	870,200	5.8%	13.7%	1.2%	-1.9%	21.7%	402	14,458	12,473
82	Vanderburgh	23,685,495	24,679,263	22,992,617	23,338,265	23,964,402	4.2%	-6.8%	1.5%	2.7%	-1.5%	364	0	0
83	Vermillion	5,971,406	6,171,446	5,555,568	5,577,202	5,582,398	3.3%	-10.0%	0.4%	0.1%	-6.6%	861	19,664	21,405
84	Vigo	23,389,178	21,635,046	21,157,030	20,283,714	20,661,152	-7.5%	-2.2%	-4.1%	1.9%	-13.3%	212,201	1,346,785	1,516,134
85	Wabash	4,148,843	3,534,861	3,222,218	3,102,681	3,053,014	-14.8%	-8.8%	-3.7%	-1.6%	-25.2%	139	0	0
86	Warren	701,083	648,021	575,172	566,546	539,337	-7.6%	-11.2%	-1.5%	-4.8%	-19.2%	0	0	0
87	Warrick	10,055,922	10,476,831	10,041,613	10,126,408	10,306,674	4.2%	-4.2%	0.8%	1.8%	0.7%	3,190	23,416	30,381
88	Washington	2,370,609	2,354,194	2,456,364	2,482,001	2,496,380	-0.7%	4.3%	1.0%	0.6%	4.7%	9,320	9,888	12,158
89	Wayne	9,565,591	10,481,500	9,736,166	10,050,679	10,169,048	9.6%	-7.1%	3.2%	1.2%	5.1%	4,129	41,782	39,487
90	Wells	2,867,239	2,606,070	2,727,117	2,647,214	2,601,359	-9.1%	4.6%	-2.9%	-1.7%	-7.7%	0	0	0
91	White	2,944,294	3,044,010	2,618,297	2,599,681	2,576,497	3.4%	-14.0%	-0.7%	-0.9%	-11.7%	0	0	0
92	Whitley	2,909,131	3,409,676	3,367,930	3,264,903	3,252,887	17.2%	-1.2%	-3.1%	-0.4%	12.2%	11	0	0
		<b>988,122,639</b>	<b>994,965,507</b>	<b>923,153,868</b>	<b>894,729,253</b>	<b>899,104,098</b>	<b>0.7%</b>	<b>-7.2%</b>	<b>-3.1%</b>	<b>0.5%</b>	<b>-9.5%</b>	<b>27,348,819</b>	<b>52,448,694</b>	<b>51,671,799</b>